FORM
PACKAGE X
COVER

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
(603) 271-2191

STATE TAX FORMS

2007
PACKAGE X

e-file Department of Revenue Administration
to make your tax payments on-line.
Visit us on the web at www.revenue.nh.gov

These tax forms may be photocopied for filing purposes

Forms may not be filed by fax

Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

DIRECTORY

INTERNET .... **www.revenue.nh.gov**

(Most forms, laws and rules are available here 24 hours a day, 7 days a week)

The following offices are located at 45 Chenell Drive, Concord, NH 03301

FORMS LINE .... **(603) 271-2192**

CENTRAL TAXPAYER SERVICE .... **(603) 271-2191**

TAXPAYER ADVOCATE .... **(603) 271-2191**

ADMINISTRATION DIVISION .... **(603) 271-2318**

AUDIT DIVISION .... **(603) 271-3400**

COLLECTION DIVISION .... **(603) 271-1346**

DISCOVERY BUREAU .... **(603) 271-8454**

DOCUMENT PROCESSING DIVISION .... **(603) 271-1330**

The following offices are located at 57 Regional Drive, Concord, NH 03301

HEARINGS OFFICE .... **(603) 271-1304**

MUNICIPAL SERVICES DIVISION .... **(603) 271-3397**

PROPERTY APPRAISAL DIVISION .... **(603) 271-2687**

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CHANGES
SUMMARY

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

SUMMARY OF CHANGES & COMMON PROBLEM AREAS

NEW

For a summary of NH legislative changes affecting tax laws, please refer to TIR 2007-004.

E-FILE

Access e-file at www.revenue.nh.gov to make your Business Profits Tax, Business Enterprise Tax, Meals and Rentals Tax or Interest and Dividends Tax estimates, extensions, returns, and tax notice payments on-line.

BT SUMMARY STEP 2 - QUESTIONS MUST BE ANSWERED

Failure to answer questions in STEP 2 of the BT-Summary may result in inquiries from the Department which **MAY** generate late filing penalties.

BUSINESS ENTERPRISE TAX FILING THRESHOLDS

The filing threshold for the Business Enterprise Tax is **$150,000** of gross business receipts from **business activity everywhere** or **$75,000** of the enterprise value tax base.

BUSINESS PROFITS TAX FILING THRESHOLDS

The filing threshold for Business Profits Tax is gross business income in excess of **$50,000** from business activity **everywhere**.

REPORTING CHANGES MADE BY THE INTERNAL REVENUE SERVICE (IRS)

To report changes made by the Internal Revenue Service (IRS) taxpayers must file the appropriate Report of Change (ROC) Form for each taxable period included in the Revenue Agents Report as finally determined. Forms may be obtained by accessing the forms page of our web site at www.revenue.nh.gov or by contacting the forms line at (603) 271-2192. You may contact the Department at (603) 271-2191 with any questions.

REQUIRED FEDERAL TAX RETURN AND/OR SCHEDULES

Be sure to include all required federal forms with your New Hampshire return, and check the appropriate boxes in STEP 2, Return Type. Corporations may submit the consolidating and supporting schedules ONLY using a Compact Disc (CD) in a PDF or PDF compatible format.

SEQUENCING

All state forms which are required to be filed with the return have a sequencing number in the upper right-hand corner. Please place the forms that you are required to file in sequential order when assembling your return.

AVAILABILITY OF FORMS

Copies of the state tax forms may be obtained from our web site at www.revenue.nh.gov or by visiting any of the 22 Depository Libraries located throughout the State or from our forms line at (603) 271-2192. The New Hampshire State Publication Depository Library program, established by RSA 202-B, guarantees that information published by state agencies, including tax forms, laws and rules, are available to all citizens of the state through local libraries. Libraries participating in the Depository program, where copies can be made for a fee, are:

Bedford Public Library, Bedford - 603-472-2300
Dartmouth College, Baker Library, Hanover - 603-646-2704
Fiske Free Library, Claremont - 603-542-7017
Keene State College, W.E. Mason Library, Keene - 603-358-2711
Laconia Public Library, Laconia - 603-524-4775
Littleton Public Library, Littleton - 603-444-5741
Nashua Public Library, Nashua - 603-589-4600
New Hampshire State Library, Concord - 603-271-2397
Peterborough Town Library, Peterborough - 603-924-8040
Portsmouth Public Library, Portsmouth - 603-427-0011
St. Anselm College, Geisel Library, Manchester - 603-641-7306
Concord Public Library, Concord - 603-225-8670
Derry Public Library, Derry - 603-432-6140
Franklin Public Library, Franklin - 603-934-2911
Kelley Library, Salem - 603-898-7064
Law Library, Supreme Court, Concord - 603-271-3777
Manchester City Library, Manchester - 603-624-6550
New England College, Danforth Library, Henniker - 603-428-2344
New Hampshire Technical College, Berlin - 603-752-1113
Plymouth State College, Herbert Lamson Library, Plymouth - 603-535-2258
Southern New Hampshire University - Shapiro Library, Manchester - 603-645-9605
University of New Hampshire, Diamond Library, Durham -603-862-1535

* COMMON FILING ERRORS *

BET/BPT-CORP

Taxpayer fails to sign the return.

Failure to reconcile to Federal income.

Failure to include Schedule R.

Failure to report estimate or extension payments and credit carryover on the return.

Form number sequence not followed for business return.
Attachments not in order.

Failure to complete BT-Summary, Step Two. Taxpayer must check yes or no for BET and BPT filing requirements.

Failure to include all Federal Schedules. The return is incomplete unless all appropriate schedules are included.

Failure to submit a complete amended return. All amended returns must include all appropriate schedules, Federal and NH.

INTEREST AND DIVIDENDS

Taxpayer fails to sign the return. When filing a joint return, both taxpayers must sign the return on the appropriate lines.

Failure to code income on Line 4. Nontaxable income must be coded on Page 2, Line 4 on Interest & Dividend tax return.

Failure to include page 2. Both pages 1 and 2 of the return must be filed to be considered complete.

Failure to provide correct tax identification numbers. Taxpayers must provide complete and correct tax identification numbers.

Failure to report estimate or extension payments and credit carryover on the return. Taxpayer must report estimate or extension payments and credit carryover payments as previously reported.

BET/BPT-PROP

Taxpayer fails to sign the return.

Both taxpayers, if filing a joint return, must sign the return on the appropriate lines.

Failure to complete BT-Summary, Step Two. Taxpayer must check yes or no for BET and BPT filing requirements.

Failure to include all Federal Schedules.

Failure to apportion. Apportionment is required when business is conducted both within and without New Hampshire see BET-80 and DP-80.

Failure to reconcile Federal income using Schedule R.

Failure to submit a complete amended return. All amended returns must include all appropriate schedules, Federal and NH.

Failure to report estimate or extension payments and credit carryover on the return.

Taxpayer must report estimate or extension payments and credit carryover payments.

FORM
BUSINESS TAX
Gen. Inst.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

GENERAL INSTRUCTIONS FOR FILING BUSINESS TAXES

WHO MUST FILE A BET RETURN

Every profit or non-profit enterprise or organization engaged in or carrying on any business activity inside New Hampshire which meets the following criteria, during the taxable period, must file a Business Enterprise Tax return:

A. If your gross business receipts total was in excess of **$150,000**, then you are required to file a BET return, regardless of B below; or

B. If your **gross business receipts** total was **$150,000** or less, use the following worksheet to determine if your enterprise value tax base is greater than **$75,000**:

1. Total dividends paid:	1.	$ ____________________
2. Total compensation paid or accrued:	2.	$ ____________________
3. Total interest paid or accrued:	3.	$ ____________________
4. Sum of Lines 1, 2 and 3:	4.	$ ____________________

If Line 4 is greater than **$75,000**, you are required to file a BET return.

C. Section 501(c)(3) of the IRC non-profit organizations are not required to file unless they engage in an unrelated business activity under Section 513 of the IRC.

WHO MUST FILE A BPT RETURN

All business organizations, including corporations, fiduciaries, partnerships, proprietorships, combined groups, and homeowners' associations must file a Business Profits Tax return provided they are carrying on business activity inside New Hampshire and their gross business income from everywhere is in excess of $50,000.

"Gross business income" means all income for federal income tax purposes from whatever source derived including but not limited to: total sales, total rents, gross proceeds from the sale of assets, etc., before deducting any costs or expenses. **Even if there is no profit, a return must be filed when the gross business income exceeds $50,000**. Combined filers should see NH-1120-WE General Instructions for additional filing requirements to file a combined report.

Grantor Trusts: Income from Grantor Trusts (Section 671 of the US Internal Revenue Code) shall be included in the Business Profits Tax return of the owner(s).

IDENTICAL FILING ENTITY

The return filed for the Business Enterprise Tax **MUST** reflect the identical business entity reported for Business Profits Tax purposes. There are separate booklets for corporate, combined group, partnership, proprietorship and fiduciary returns. Non-profit organizations and limited liability companies shall file using the form which corresponds to their entity structure. LLC's shall file using the same entity type as they use for their federal tax return. If a separate federal tax return was not required, then use the same entity type as the reporting member used.

SEPARATE FILING THRESHOLDS

There are different filing criteria for the Business Enterprise Tax and the Business Profits Tax. You must determine whether or not you are required to file for each tax independent of your filing requirement for the other tax. **IF YOU ARE REQUIRED TO FILE EITHER TAX, THEN YOU MUST FILE A BUSINESS TAX SUMMARY. THE BUSINESS TAX SUMMARY VERIFIES AND UPDATES BOTH THE BUSINESS ENTERPRISE TAX AND/OR THE BUSINESS PROFITS TAX RETURNS. FAILURE TO FILE A BUSINESS TAX SUMMARY WILL CONSTITUTE AN INCOMPLETE FILING OF THE BUSINESS TAX RETURNS.**

WHEN TO FILE

Calendar Year: If the business organization files its federal return on a calendar year basis, then the BET return and/or the BPT return is/are due and must be postmarked NO LATER than the date indicated on the BPT return.

Fiscal Year: If the business organization files its federal return on a fiscal year basis, then the business organization must file the BET return and/or the BPT return based on the same taxable period. The corporate returns are due and must be postmarked NO LATER than the 15th day of the third month following the close of the fiscal period. The proprietorship, partnership and fiduciary returns are due the 15th day of the 4th month following the close of the taxable period.

For Non-Profit Organizations: The returns are due and MUST be postmarked NO LATER than the 15th day of the fifth month following the close of the taxable period.

EXTENSION TO FILE

New Hampshire does not require a taxpayer to file an application for an automatic 7-month extension of time to file provided that the taxpayer has paid 100% of both the Business Enterprise Tax **and** the Business Profits Tax determined to be due by the due date of the tax.

If you need to make an additional payment in order to have paid 100% of the taxes determined to be due, then you may file your payment on-line at www.revenue.nh.gov or file a payment and application for 7 month extension of time to file a business tax return, Form BT-EXT. The payment must be postmarked or received on or before the original due date of the return. **Failure to pay 100% of the taxes determined to be due by the original due date may result in the assessment of penalties**.

WHERE TO FILE

MAIL TO:
NH DRA (NH DEPT OF REVENUE ADMINISTRATION)
PO BOX 637
CONCORD NH 03302-0637

FORMS MAY NOT BE FILED BY FAX

NEED HELP

Call the Central Taxpayer Services Office at (603) 271-2191, Monday through Friday, 8:00 am - 4:30 pm. All written correspondence to the Department should include the taxpayer name, federal employer identification number or social security number, the name of a contact person and a daytime telephone number.

NEED FORMS

To obtain additional forms or forms not contained in this booklet, you may access our web site at www.revenue.nh.gov or call the forms line at (603) 271-2192. Copies of the state tax forms may also be obtained from any of the 22 Depository Libraries located throughout the State. (See page 1 for a list of Depository Libraries.)

ADA COMPLIANCE

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

GENERAL INSTRUCTIONS FOR FILING BUSINESS TAXES

S-CORP FILERS	New Hampshire treats subchapter "S" corporations as if they were "C" corporations. All S-corporations are required to complete Form DP-120, Computation of "S" Corporation Gross Business Profits. Returns filed without a Form DP-120 will be incomplete and may be returned to the taxpayer. S-corporations who make actual distributions to New Hampshire resident shareholders are required to file Form DP-9, Small Business Corporation (S-Corp) Information Report separately from the return.
SINGLE MEMBER LIMITED LIABILITY COMPANIES	For NH taxation purposes, an SMLLC is recognized as an entity separate from its members. An SMLLC is required to report and file NH taxable activities at the entity level. An SMLLC is required by law to file a NH tax return even though the SMLLC does not file a separate federal tax return. If the SMLLC does **not** have a federal employer identification number; shares a taxpayer identification number with another entity; or is not required to obtain a federal employer identification number, social security number or an individual taxpayer identification number issued by the Internal Revenue Service. **THE SMLLC's MUST USE A DEPARTMENT IDENTIFICATION NUMBER (DIN) WHEN FILING ALL TAX RELATED DOCUMENTS.** Form DP-200 shall be used to apply for a New Hampshire Department of Revenue Administration assign identification number. **Your DIN shall be used in place of the entity's federal employer identification number. When filing all future documents, the DIN shall be entered wherever federal employer identification numbers or social security numbers are required.**
ESTIMATED BPT & BET PAYMENTS	Every entity required to file a Business Profits Tax (BPT) return and/or a Business Enterprise Tax (BET) return must also make quarterly estimated tax payments for each individual tax for its subsequent taxable period, unless the **ANNUAL** estimated tax for the subsequent taxable period for each tax individually is less than $200. However, if at the end of any quarter the estimated tax for the year exceeds $200, an estimated tax payment must be filed. The quarterly estimates are 25% of the estimated tax liability. See the instructions with the Estimated Business Profits Tax Form for exceptions and penalties for noncompliance.
	INTERNAL REVENUE CODE (IRC) AND NEW HAMPSHIRE RECONCILIATION The New Hampshire Legislature has not changed the current business tax laws to conform with the federal tax law changes. The Internal Revenue Code (IRC) reference remains the Code **in effect on December 31, 2000**. Therefore, if changes are used on your federal filing, business taxpayers must recalculate their New Hampshire gross business profits utilizing the applicable NH Schedule R. Schedule R has been provided in this booklet for each business entity type to assist businesses in recalculating their New Hampshire Gross Business Profits. The completed Schedule R must be filed with the corresponding New Hampshire Business Tax return.
REFERENCES TO FEDERAL FORMS	All references to federal tax forms and form lines are based on draft forms available at the time the state forms were printed. If the federal line number and description do not match, follow the line description or contact the Department at (603) 271-2191.
ATTACH FEDERAL SCHEDULES/ FORMS	All Business Profits Tax returns must be accompanied by a complete and legible copy of the federal income tax return or other appropriate federal forms, consolidating schedules and supporting schedules. The corporate return must have the federal Form 1120, pages 1, 2, 3 and 4 and all schedules. Corporations may submit the consolidating and supporting schedules ONLY using a Compact Disc (CD) in a PDF or PDF compatible format. The proprietorship return must have federal schedules C, D, E, F, Form 4797 and Form 6252, if applicable. The partnership return must have the federal Form 1065, pages 1,2,3, and 4 and applicable schedules. The fiduciary return must have the federal Form 1041, pages 1, 2, 3 and 4, and applicable schedules. Failure to attach all federal schedules as required shall be deemed a failure to file a New Hampshire return and may subject the taxpayer to penalties.
CONFIDEN-TIAL INFORMA-TION	Disclosure of federal employer identification numbers and social security numbers is mandatory under New Hampshire Department of Revenue Administration rules 203.01, 221.02, 221.03. This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. § 405 (c) (2) (C) (i). Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14. The failure to provide federal employer identification numbers and social security numbers may result in the rejection of a return or application. The failure to timely file a return or application complete with social security numbers may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions, or an adjustment that may result in increased tax liability.
AMENDED RETURNS	If you discover an error was made on your BET and/or BPT return(s) after they were filed, amended returns should be promptly filed by completing a corrected Form BT-SUMMARY and the appropriate BET and/or BPT returns. You should check the "AMENDED" block in STEP 2 on the Business Tax Summary. **AMENDED RETURNS MUST HAVE ALL APPLICABLE SCHEDULES AND FEDERAL PAGES ATTACHED TO BE DEEMED A COMPLETE AMENDED RETURN.** For changes made by the Internal Revenue Service for this year, please see STEP 2 on the Business Tax Summary. If you need to amend prior year BET and/or BPT return(s) and you need forms, you may access our web site at www.revenue.nh.gov or please call the forms line at (603) 271-2192. You may not file an amended return for New Hampshire Net Operating Loss (NOL) carryback provisions.
ROUNDING OFF	Money items on all Business Enterprise Tax and Business Profits Tax forms may be rounded off to the nearest whole dollar.
FILING SEQUENCE	The upper right corner of the NH tax forms indicate the order forms must be placed when filing. Copies of the federal tax return and supporting schedules must follow the NH forms and schedules.

FORM
NH-1120-WE
Gen. Inst.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

GENERAL INSTRUCTIONS FOR FILING BUSINESS TAXES FOR A COMBINED GROUP

WHO MUST FILE A BET RETURN	Every profit or non-profit enterprise engaged in or carrying on any business activity inside New Hampshire which meets the following criteria during the taxable period must file a Business Enterprise Tax return: A. If your gross business receipts total was in excess of **$150,000**, then you are required to file a BET return, regardless of B, below. B. If your gross business receipts total was **$150,000** or less, use the following worksheet to determine if your enterprise value tax base is greater than **$75,000**: 1 Total compensation paid or accrued: 1 $ ____________ 2 Total interest paid or accrued: 2 $ ____________ 3 Total dividends paid: 3 $ ____________ 4 Sum of Lines 1, 2 and 3: 4 $ ____________ If Line 4 is greater than **$75,000**, you are required to file a BET return. C. Section 501(c)(3) of the IRC non-profit organizations are not required to file to the extent they do not engage in any unrelated business activity under Section 513 of the IRC.
WHO MUST FILE A BPT RETURN	The New Hampshire Business Profits Tax law requires the filing of a combined tax return by a water's edge combined group. The law provides that the tax liability must be determined by the "water's edge" method, a statutory term which is defined as the determination of "taxable business profits" for a group of business organizations conducting a unitary business by adding their "combined net income", the additions and deductions provided in RSA 77-A:4 for the members of the group, and apportioning the results as provided in RSA 77-A:3. " Combined net income" is also defined by statute and although its calculation would include all business organizations conducting the unitary business, the New Hampshire Water's Edge Group excludes "overseas business organization" for tax calculation purposes. An "overseas business organization" is defined in the law as a business organization with 80% or more of the average of their payroll and property assigned to a location outside the 50 states and the District of Columbia. All business organizations, including corporations, fiduciaries, partnerships, limited liability companies, proprietorships, combined groups, and homeowner's associations must file a Business Profits Tax return provided they are carrying on business activity inside New Hampshire and their gross business income from everywhere is in excess of $50,000. "Gross business income" means all income for federal income tax purposes from whatever source derived including: total sales, total rents, gross proceeds from the sale of assets, etc., before deducting any costs or expenses. **Even if there is no profit, a return must be filed when the gross business income exceeds $50,000.** A "combined group" means any business organization whose unitary business is conducted inside and outside New Hampshire through the use of more than one legal entity and who files a single New Hampshire tax return (or other document) to report the activity of the combined group. If you are unsure whether or not you are required to file using the combined return, please call (603)271-3400. All business organizations conducting a unitary business must be included in the combined report unless they qualify as an overseas business organization, as defined by RSA 77-A:1 XIX, **and** are listed as such on the Form NH-1120-WE, page 2 (previously Form AU-20).
IDENTICAL FILING ENTITY	The return filed for the Business Enterprise Tax **MUST** reflect the identical business entity reported for Business Profits Tax purposes. There are separate booklets for corporate, combined group, partnership, proprietorship and fiduciary returns. Non-profit organizations and limited liability companies shall file using the form which corresponds to their entity structure. LLC's shall file using the same entity type as they use for their federal tax return. If a separate federal tax return was not required, then use the same entity type as the reporting member used.
SEPARATE FILING THRESH-OLDS	There are different filing criteria for the Business Enterprise Tax and the Business Profits Tax. You must determine whether or not you are required to file for each tax independent of your filing requirement for the other tax. For business organizations that file as part of a combined group for the Business Profits Tax, the filing requirement for the Business Enterprise Tax must be determined individually for each business enterprise inside that group. **IF YOU ARE REQUIRED TO FILE EITHER TAX, THEN YOU MUST FILE A BUSINESS TAX SUMMARY. THE BUSINESS TAX SUMMARY VERIFIES AND UPDATES BOTH THE BUSINESS ENTERPRISE TAX AND/OR THE BUSINESS PROFITS TAX RETURNS. FAILURE TO FILE A BUSINESS TAX SUMMARY WILL CONSTITUTE AN INCOMPLETE FILING OF THE BUSINESS TAX RETURNS.**
WHEN TO FILE	**Calendar Year:** If the business organization files its federal return on a calendar year basis, then the BET return and/or the BPT return are/is due and must be postmarked NO LATER than the date indicated on the BPT return. **Fiscal Year:** If the business organization files its federal return on a fiscal year basis, then the business organization must file the BET return and/or the BPT return based on the same taxable period. The combined returns are due and must be postmarked NO LATER than the 15th day of the third month following the close of the fiscal year. **For Non-Profit Organizations:** The returns are due and MUST be postmarked NO LATER than the 15th day of the fifth month following the close of the taxable period.
EXTENSION TO FILE	New Hampshire does not require a taxpayer to file an application for an automatic 7-month extension of time to file provided that the taxpayer has paid 100% of both the Business Enterprise Tax **and** the Business Profits Tax determined to be due by the due date of the tax. If you need to make an additional payment in order to have paid 100% of the taxes determined to be due, then you may file your payment on-line at www.revenue.nh.gov or file a payment and application for 7 month extension of time to file a business tax return, Form BT-EXT. The payment must be postmarked or received on or before the original due date of the return. **Failure to pay 100% of the taxes determined to be due by the original due date may result in the assessment of penalties**.
WHERE TO FILE	MAIL TO: NH DRA PO BOX 637 CONCORD, NH 03302-0637 **FORMS MAY NOT BE FILED BY FAX**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

GENERAL INSTRUCTIONS FOR FILING BUSINESS TAXES FOR A COMBINED GROUP

(continued)

ESTIMATED BPT & BET PAYMENTS	Every entity or organization required to file a Business Profits Tax (BPT) return and/or a Business Enterprise Tax (BET) return must also make quarterly estimated tax payments for each individual tax for its subsequent taxable period, unless the **ANNUAL** estimated tax for the subsequent taxable period for each tax individually is less than $200. However, if at the end of any quarter the estimated tax for the year exceeds $200 an estimated tax payment must be filed. The quarterly estimates are 25% of the estimated tax liability. See the instructions with the Estimated Business Tax Form for exceptions and penalties for noncompliance.
ATTACH FEDERAL SCHEDULES/ FORMS	All Business Profits Tax returns must be accompanied by a complete and legible copy of the federal income tax return or other appropriate federal forms, consolidating schedules and supporting schedules. The corporate return must have the federal Form 1120, pages 1, 2, 3 and 4 and all schedules. Failure to attach all federal schedules as required shall be deemed a failure to file a New Hampshire return and will subject the taxpayer to penalties.
REFERENCES TO FEDERAL FORMS	All references to federal tax forms and form lines are based on draft forms available at the time the state forms were printed. If the federal line number and description do not match, follow the federal line description or contact the Department at (603) 271-2191.
CONFIDENTIAL INFORMATION	Disclosure of federal employer identification numbers and social security numbers is mandatory under New Hampshire Department of Revenue Administration Rules 203.01, 221.02, 221.03 and RSA 21-J:27-a. This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. § 405 (c) (2) (C) (i). Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14. The failure to provide federal employer identification numbers and social security numbers may result in the rejection of a return or application. The failure to timely file a return or application complete with social security numbers may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions, or an adjustment that may result in increased tax liability.
AMENDED RETURNS	If you discover an error was made on your BET and/or BPT return(s) after they were filed, amended returns should be promptly filed by completing a corrected Form BT-SUMMARY and the appropriate BET and/or BPT returns. You should check the "AMENDED" block in STEP 2 on the Business Tax Summary. **AMENDED RETURNS MUST HAVE ALL APPLICABLE SCHEDULES AND FEDERAL PAGES ATTACHED TO BE DEEMED A COMPLETE AMENDED RETURN.** For changes made by the Internal Revenue Service, for this year, please see STEP 2 on the Business Tax Summary. If you need to amend prior year BET and/or BPT return(s) and you need forms, please access our web site at www.revenue.nh.gov or contact the forms line at (603) 271-2192. You may not file an amended return for New Hampshire Net Operating Loss (NOL) carryback provisions.
ROUNDING OFF	Money items on all Business Enterprise Tax and Business Profits Tax forms may be rounded off to the nearest whole dollar.
FILING SEQUENCE	The upper right corner of the NH tax forms indicate the order forms must be placed when filing. Copies of the federal tax return and supporting schedules must follow the NH forms and schedules.
NEED HELP	Call Central Taxpayer Services at (603) 271-2191, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, federal employer identification number, social security number or department identification number, the name of a contact person and a daytime telephone number.
NEED FORMS	To obtain additional forms or forms not contained in this booklet, you may access our web site at www.revenue.nh.gov or call (603) 271-2192. Copies of the state tax forms may also be obtained from any of the 22 Depository Libraries located throughout the State. (See page 1 for a list of Depository Libraries.)
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REFERENCE TO TERMS

Combined Group	Rev 301.07
Combined Reporting	Rev 301.08
Eighty/twenty Business Organization	Rev 301.12
Interdependence in Their Functions	Rev 301.18
Principal New Hampshire Business Organization	Rev 301.24
Unity of Operation	Rev 301.32
Unity of Ownership	Rev 301.33
Unity of Use	Rev 301.34
Net Operating Loss Deduction - Combined Returns	Rev 303.03
Availability or Requirement of Apportionment for Business Organizations	Rev 304.01
Property Factor	Rev 304.02
Payroll Factor	Rev 304.03
Sales Factor	Rev 304.04
Application of Credits to Business Organizations Included in a Water's Edge Combined Group	Rev 306.06
Returns, Declarations, and Extensions - Members of a Combined Group	Rev 307.07
Combined Net Income	RSA 77-A:1, XIII
Unitary Business	RSA 77-A:1, XIV
Water's Edge Combined Group	RSA 77-A:1, XV
Water's Edge Method	RSA 77-A:1, XVI
Overseas Business Organization	RSA 77-A:1, XIX

Copies of Administrative Rules or Statutory Laws may be accessed on-line at www.nh.gov.

FORM
BT-EXT

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PAYMENT FORM AND APPLICATION FOR 7 MONTH EXTENSION OF TIME TO FILE BUSINESS TAX RETURN

FOR DRA USE ONLY

TO MAKE YOUR PAYMENT ON-LINE ACCESS E-FILE AT
www.revenue.nh.gov

INSTRUCTIONS

AUTOMATIC EXTENSION	**If you pay 100% of the Business Enterprise Tax and Business Profits Tax determined to be due, by the due date of the tax you will be granted an automatic 7-month extension to file your New Hampshire returns WITHOUT filing this form.** If you meet this requirement, you may file your New Hampshire Business Enterprise Tax and Business Profits Tax return up to 7 months beyond the original due date. **Please note that an extension of time to file your returns is not an extension of time to pay the tax.**
E-FILE	Make 100% of your tax payment on-line and you will not have to file this form. Access our web site at www.revenue.nh.gov.
WHO MUST FILE	If you need to make an additional payment in order to have paid 100% of the tax determined to be due, you may e-file your payment or you may submit this form with payment or make an electronic payment by the original due date in order to be granted an extension of time to file your return. **Do not file if the total due is zero**.
WHEN TO FILE	This form must be postmarked on or before the original due date of the return. Electronic payments must be made before midnight of the due date of the return.
WHERE TO FILE	NH DRA (New Hampshire Department of Revenue Administration), 45 Chenell Drive, PO Box 637, Concord, NH 03302-0637.
REASONS FOR DENIAL	Applications for extension will be denied for reasons such as, but not limited to, the application was postmarked **after** the due date or the payment for 100% of the balance due shown on Line 5 below did not accompany this application or was not received electronically by the due date of the return.
NEED HELP	Call Central Taxpayer Services at (603) 271-2191. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964

PLEASE PRINT OR TYPE	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
100% OF TAX PAYMENT IS DUE ON OR BEFORE THE DUE DATE OF THE TAX	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
	CORPORATE, PARTNERSHIP, FIDUCIARY, NON-PROFIT OR SMLLC NAME		FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER
	ADDRESS (Continued)		**If required to use DIN, DO NOT enter SSN or FEIN**
	CITY/TOWN, STATE & ZIP CODE		PRINCIPAL BUSINESS ACTIVITY CODE (Federal)

For the CALENDAR year **2007** or other taxable period beginning ______ (Mo Day Year) and ending ______ (Mo Day Year)

ENTITY TYPE Check one of the following:

☐ 1 Proprietorship ☐ 2 Corporation/Combined Group ☐ 3 Partnership ☐ 4 Fiduciary ☐ 5 Non-Profit Organization

TAX PAYMENT SCHEDULE. DO NOT FILE THIS FORM IF LINE 5 IS ZERO.

1	Enter 100% of the Business Enterprise Tax determined to be due	1	
2	Enter 100% of the Business Profits Tax (net of BET credit) determined to be due	2	
3	Subtotal (Line 1 plus Line 2)	3	
4	LESS: Credit carried over from prior year and Total Advance Payments	4	
5	BALANCE DUE: (If negative or zero, do not file this application)	5	

FOR DRA USE ONLY

MAKE CHECK PAYABLE TO: STATE OF NEW HAMPSHIRE. ENCLOSE BUT DO NOT STAPLE OR TAPE YOUR PAYMENT TO THIS EXTENSION.

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

BT-EXT
Rev 09/2007

FORM
BT-SUMMARY

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAX SUMMARY

FOR DRA USE ONLY

For the CALENDAR year **2007** or other taxable period beginning ____________ and ending ____________
Mo Day Year Mo Day Year

SEQUENCE # 1

STEP 1 Print or Type

☐ ***Check box if there has been a name change since last filing***

PROPRIETORSHIP - LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
PROPRIETORSHIP - SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
CORPORATE, PARTNERSHIP, FIDUCIARY, NON-PROFIT OR SMLLC NAME		FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER (DIN)
ADDRESS (continued)		**If required to use DIN, DO NOT enter SSN or FEIN**
CITY/TOWN, STATE & ZIP CODE		PRINCIPAL BUSINESS ACTIVITY CODE (Federal)

STEP 2 Return Type and Federal Information

You must answer the following two questions, or your return will be considered incomplete, and may be subject to penalties.

Are You Required To File A BET Return (Receipts Over $150,000)? YES ☐ NO ☐
Are You Required To File A BPT Return (Business Income Over $50,000)? YES ☐ NO ☐
If yes, you must attach a completed return to this BT-Summary.

☐ (2) CORPORATION -OR- ☐ (2) COMBINED GROUP
☐ (3) PARTNERSHIP
☐ (5) NON-PROFIT
☐ (1) PROPRIETORSHIP
☐ (4) FIDUCIARY
☐ AMENDED RETURN
☐ FINAL RETURN

☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any federal income tax return which has not been previously reported to New Hampshire. Enter years covered by IRS____________
DO NOT USE THIS FORM TO REPORT AN IRS ADJUSTMENT. See Step 2 instructions.

STEP 3 PLEASE COMPLETE THE BET AND/OR BPT RETURN(S) AND THEN THE BUSINESS TAX SUMMARY

STEP 4 Figure Your Balance Due or Over-payment

1	(a) Business Enterprise Tax Net of Statutory Credits	1(a)	
	(b) Business Profits Tax Net of Statutory Credits	1 (b)	1
2	PAYMENTS:		
	(a) Tax paid with application for extension	2 (a)	
	(b) Total of this year's estimated tax payments	2 (b)	
	(c) Credit carryover from prior tax period	2 (c)	
	(d) Paid with original return (Amended returns only)	2 (d)	2
3	TAX DUE: (Line 1 minus Line 2)		3
4	ADDITIONS TO TAX:		
	(a) Interest (See instructions)	4(a)	
	(b) Failure to Pay (See instructions)	4(b)	
	(c) Failure to File (See instructions)	4(c)	
	(d) Underpayment of Estimated Tax (See instructions)	4(d)	4
5	(a) Subtotal of Amount Due (Line 3 plus Line 4)		5(a)
5	(b) Return Payment Made Electronically	5(b)	
5	**BALANCE DUE**: Line 5(a) minus 5(b). Make your payment on-line at www.revenue.nh.gov or make check payable to: STATE OF NEW HAMPSHIRE. **Enclose, but do not staple or tape, your payment with this return.**	**PAY THIS AMOUNT ➔**	5
6	**OVERPAYMENT**: [Line 1 plus Line 4 minus Lines 2 and 5(b)]	6	
7	Apply overpayment amount on Line 6 to: (a) Credit - Next Year's tax liability	**DO NOT PAY ➔**	7 (a)
	(b) Refund - Allow 12 weeks for processing		7 (b)

THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES.

STEP 5 Under penalties of perjury, I declare that I have examined this summary and the attached returns, and to the best of my belief they are true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.) If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

FOR DRA USE ONLY

☐ POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed on this return.

X
SIGNATURE (IN INK) DATE

SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER DATE

PRINT SIGNATORY NAME & TITLE

PRINT PREPARER'S NAME & TAX IDENTIFICATION NUMBER

X
SPOUSE'S SIGNATURE (IN INK) (PROPRIETORSHIP ONLY) DATE

PREPARER'S ADDRESS

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

CITY/TOWN, STATE & ZIP CODE

BT-SUMMARY
Rev 09/2007

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

BUSINESS TAX SUMMARY

LINE-BY-LINE INSTRUCTIONS

STEP 1 Name, Address, Social Security or Federal Employer Identification Number

At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year.

Please PRINT the taxpayer's name, address, Social Security Number (SSN), Federal Employer Identification Number (FEIN), or Department Identification Number (DIN) and principal business activity code in the spaces provided.

Enter spouse's name and SSN in the spaces provided for separate proprietorship only. Social Security Numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever SSN's or FEIN's are required, taxpayers who have been issued a DIN, shall use their DIN only, and not SSN or FEIN.

STEP 2 Return Type and Federal Information

Check the Yes or No box to indicate if you are required to file a Business Enterprise Tax (BET) Return. Enterprises with more than $150,000 of gross business receipts from all their activities or an enterprise value tax base of more than $75,000 are required to file a BET Return with this Business Tax Summary Form. The BET is a 0.75% tax assessed on the enterprise value tax base, after special adjustments and apportionments, the BET is the sum of all compensation paid or accrued, interest paid or accrued, and dividends paid by the business enterprise.

Check the Yes or No box to indicate if you are required to file a Business Profits Tax (BPT) Return. Businesses carrying on business activity within NH are subject to BPT unless they have less than $50,000 of gross receipts from all their activities. The BPT is an 8.5% tax assessed on income from conducting business activity within NH.

Check the entity type which corresponds to your organizational structure. In the case of a Single Member LLC, check the organization structure that corresponds to the federal return used to report the income and deductions to the IRS.

Check the AMENDED RETURN box if this is the second (or additional) Business Tax Summary that has been filed for any ONE tax period. Check the FINAL RETURN box only when the business organization has ceased to exist or no longer has business activity in New Hampshire.

Check the box if the IRS has made adjustments to your federal income tax return that have not been previously reported to New Hampshire. Enter the taxable periods examined by the IRS on the line provided. To report IRS adjustments you must submit the Report of Change (ROC) form under separate cover. These and other forms are available on our web site at www.revenue.nh.gov or call (603) 271-2192.

STEP 3 **PLEASE COMPLETE THE BET AND/OR BPT RETURNS AND THEN THE BUSINESS TAX SUMMARY.**

STEP 4 Figure Your Balance Due or Overpayment

Line 1(a) Enter the amount of your Business Enterprise Tax net of statutory credits.
Line 1(b) Enter the amount of your Business Profits Tax net of statutory credits.
Line 1 Enter the sum of Lines 1(a) and 1(b).
Line 2(a) Enter the amount paid with application for extension, Form BT-EXT. Include extension payments made electronically.
Line 2(b) Enter estimated payments to be applied to this taxable period. Include estimate payments made electronically.
Line 2(c) Enter the prior tax period overpayment that was carried forward to this taxable period.
Line 2(d) When filing an AMENDED RETURN, enter the amount of payment remitted with the original Business Tax Summary.
Line 2 Enter the total of Lines 2(a) through 2(d).
Line 3 Enter the amount of Line 1 minus Line 2. Show a negative amount with parenthesis, e.g., ($50).
Line 4 Additions to tax are calculated on the individual taxes. Please complete the following calculations to determine the amount due, if applicable, for each line.
Line 4(a) INTEREST: Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below.

________ X . ________ X ________ = ________ Enter on Line 4(a).
Number of days · Daily rate decimal equivalent · Tax Due (Line 3) · Interest due

NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows:

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2008 - 12/31/2008	10%	.000273
1/1/2007 - 12/31/2007	10%	.000274
1/1/2006 - 12/31/2006	8%	.000219
1/1/2005 - 12/31/2005	6%	.000164
1/1/2004 - 12/31/2004	7%	.000191

Contact the Department for applicable rates for any other tax periods.

Line 4(b) FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.
Line 4(c) FAILURE TO FILE: A taxpayer failing to timely file a complete return may be subject to a penalty equal to 5% of the tax due or $10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or $50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.
Line 4(d) UNDERPAYMENT PENALTY: If Line 1(a) or 1(b) is more than $200 you were required to file estimated Business Profits Tax and/or Business Enterprise Tax payments during the taxable period. To calculate your penalty for nonpayment or underpayment of estimates, or to determine if you qualify for an exception from filing estimates payments, complete and **attach** Form DP-2210/2220. Use only one Form DP-2210/2220 to calculate the underpayment of estimated taxes for both the Business Enterprise and Business Profits Taxes. Form DP-2210/2220 may be obtained from our web site at www.revenue.nh.gov or by calling (603) 271-2192.
Line 4 Enter the total of Lines 4(a) through 4(d).
Line 5(a) Enter the total of Line 3 and Line 4 for a subtotal of amount due.
Line 5(b) Enter the amount of payments made electronically for this return only. Any extension or estimate payments made electronically should be included on Lines 2(a) and 2(b) respectively.
Line 5 Enter the amount of Line 5(a) minus Line 5(b). **This is the balance due**.
Make check or money order payable to: STATE OF NEW HAMPSHIRE. If less than $1.00, do not pay, but still file the return(s). Please enclose, but do not staple or tape, your payment with the Form BT-SUMMARY and attachments.
To ensure the check is credited to the proper account, please put your SSN, FEIN OR DIN on the check.
Line 6 If the total tax (Line 1) plus interest and penalties (Line 4) is less than the payments [(Line 2) plus Line 5(b)] then you have overpaid. Enter the amount overpaid.
Line 7 The taxpayer has an option of applying any or all of the overpayment as a credit toward next year's tax liability. Enter the desired credit on Line 7(a). The remainder, if any, which will be refunded, should be entered on Line 7(b). If Line 7(a) is not completed, the entire overpayment will be refunded. Please allow 12 weeks for processing your refund.

STEP 5 Signature & POA'S

The Form BT-SUMMARY and return(s) must be dated and signed in ink by the taxpayer or authorized agent.
If you are filing a joint return, then **both** you and your spouse or authorized agent must sign and date the return, in ink. If the return was completed by a paid preparer, then the preparer must also sign and date the return in ink. The preparer must also enter their federal employer identification number, social security number, or federal preparer tax identification number (PTIN) and their complete address. By checking the POA box, the taxpayer authorizes the staff of the DRA to discuss this return with the preparer listed on the front of the return. This is a limited POA for this return only. The Department may request a completed Form DP-2848 for discussion of any other tax period or matter.

FORM
BET

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX RETURN FOR CORPORATIONS, PARTNERSHIPS, FIDUCIARIES AND NON-PROFIT ORGANIZATIONS

SEQUENCE # 2

YOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS RECEIPTS WERE GREATER THAN **$150,000** OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN **$75,000**.

For the CALENDAR year **2007** or other taxable period beginning ______ (Mo Day Year) and ending ______ (Mo Day Year)

THIS RETURN MUST BE FILED WITH THE BT-SUMMARY.

STEP 1 Please Print or Type Name	CORPORATE, PARTNERSHIP, FIDUCIARY, NON-PROFIT NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER
	SINGLE MEMBER LIMITED LIABILITY COMPANY	DEPARTMENT IDENTIFICATION NUMBER

If your business activities are conducted both inside and outside New Hampshire AND the business enterprise is subject to a business privilege tax, a net income tax, a franchise tax measured by net income of a capital stock or other similar taxes, whether or not it is actually imposed by another state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for Lines 1, 2 and 3. If you need Form BET-80 and it is not included in your booklet, it may be obtained from our web site at www.revenue.nh.gov or by calling (603) 271-2192.

STEP 2 Compute the Taxable Enterprise Value Tax Base	1 Dividends Paid	1	
	2 Compensation and Wages Paid or Accrued	2	
	3 Interest Paid or Accrued	3	
	4 Taxable Enterprise Value Tax Base (Sum of Lines 1, 2 and 3)		4
STEP 3 Figure Your Tax	5 New Hampshire Business Enterprise Tax (Line 4 multiplied by .0075)		5
	6 STATUTORY CREDITS (a) RSA 162-L:10. CDFA-Investment Tax Credit	6(a)	
	(b) RSA 162-N Community Reinvestment and Opportunity Credit Repealed for tax years ending on or after 7/01/07.	6(b)	
	(c) RSA 162-N. Economic Revitalization Zone Tax Credit. Effective for tax periods ending on or after 7/01/07 (unused portion, see instructions).	6(c)	
	(d) RSA 162-P. Research & Development Tax Credit (unused portion, see instructions) Effective for tax periods ending on or after 7/01/07.	6(d)	6
	7 Business Enterprise Tax Net of Statutory Credits (Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO) **ENTER THIS AMOUNT ON LINE 1(a) OF THE BT-SUMMARY.**		7

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

BUSINESS ENTERPRISE TAX RETURN

INSTRUCTIONS

<table>
<tr><td>STEP 1
Name
and FEIN</td><td>At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year.

Please PRINT the Corporate, Partnership, Fiduciary, Non-Profit or SMLLC name and federal employer identification number or Department Identification Number, in the spaces provided. Wherever FEIN's are required, taxpayers who have been issued a DIN, shall use their DIN only, and not FEIN.</td></tr>
<tr><td>BET-80
Apportion-
ment</td><td>If your business activity is conducted both inside and outside New Hampshire and is subject to tax in another state, whether or not actually imposed by the state, complete Form BET-80, BUSINESS ENTERPRISE TAX APPORTIONMENT, to determine the values for Lines 1, 2 and 3 of the Form BET.</td></tr>
<tr><td rowspan="5">STEP 2
Compute
the
Taxable
enterprise
Value Tax
Base</td><td>If business activity was both inside and outside NH.

Line 1 Enter the total amount from the BET-80, Line 17.
Line 2 Enter the total amount from the BET-80, Line 24.
Line 3 Enter the total amount from the BET-80, Line 29.
Line 4 Enter the sum of Lines 1, 2, and 3.

If business activity was 100% inside New Hampshire.

Line 1 Enter the total dividends paid.
Line 2 Enter the total compensation on wages paid or accrued.
Line 3 Enter the total interest paid or accrued.
Line 4 Enter the sum of Lines 1, 2, and 3.

See BET Instructions and Quick Checklist.</td></tr>
<tr><td>Line 1: DIVIDENDS PAID
Enter the amount of dividends paid. "Dividends" means any distribution of money or property, other than the distribution of newly issued stock of the same enterprise, to the owners of a business with respect to their ownership interest in such enterprise from accumulated revenues and profits of the enterprise. Per RSA 77-E:1, VI, the term "Dividends" does NOT include the following:
▪ Distributions of money or property to beneficiaries of a trust qualified under Section 401 of IRC;
▪ Cash or non-cash payments of life, sickness, accident, or other benefits to members or their dependents or designated beneficiaries from a voluntary employees' beneficiary association qualified under Section 501(c) (9) of the IRC;
▪ Distributions of money or property to participants from any common trust fund as defined under Section 584 of the IRC;
▪ Policyholder dividends as defined under Section 808 of the IRC, to the extent such dividends are not reduced pursuant to Section 809 of the IRC;
▪ Payment of interest on deposits of depositors of a mutual bank or credit union; or
▪ Distributions of money or property to or on behalf of beneficiaries of a trust which is either subject to taxation under Section 641 or described in Section 664 of the IRC, provided that, this sub-paragraph shall apply only to the extent that such trust limits its activities to personal investment activities which do not constitute business activities, and those incidental to or in support of such personal investment activities.</td></tr>
<tr><td>Line 2: COMPENSATION AND WAGES PAID OR ACCRUED
Enter the amount of compensation paid or accrued, per RSA 77-E:1,V, including deferred compensation. Include all wages, salaries, fees, bonuses, commissions or other payments paid or accrued in the taxable period. This includes compensation on behalf of or for the benefit of employees, officers or directors of the business enterprise and subject to or specifically exempt from withholding under Section 3401 of the IRC.

The compensation amount entered on Line 2 should include the amount of any compensation deduction taken under the Business Profits Tax pursuant to RSA 77-A:4,III in the taxable period. It should also include any net earnings from self-employment subject to tax under Section 1401 of the IRC to the extent it was not included in the amount of any deduction taken under the Business Profits Tax pursuant to RSA 77-A:4,III in the taxable period. If the proprietor is a partner in a partnership, the net earnings from self-employment does not include the partner's distributive share of the partnership earnings.

Payments made expressly exempt from withholding under section 3401(a) (1), (9), (10), (13), (14), (15), (16), (18), (19) and (20) of the US IRC should not be included in Line 2.</td></tr>
<tr><td>Line 3: INTEREST PAID OR ACCRUED
Enter the amount of interest paid or accrued. Per RSA 77-E:1, XI, "Interest" means: all amounts paid or accrued for the use or forbearance of money or property. The term "interest" shall not include amounts paid, credited or set aside in connection with reserves by insurers to fulfill policy and contractual responsibilities to policy holders or by voluntary employees' beneficiary associations qualified under Section 501(c) (9) of the IRC to fulfill obligations to members.</td></tr>
<tr><td>Line 4: TAXABLE ENTERPRISE VALUE TAX BASE
Enter the sum of Lines 1, 2 and 3.</td></tr>
<tr><td rowspan="3">STEP 3
Figure
Your Tax</td><td>Line 5: NEW HAMPSHIRE BUSINESS ENTERPRISE TAX
Multiply Line 4 by .0075.</td></tr>
<tr><td>Line 6: STATUTORY CREDITS
CDFA Credit (Investment Tax Credit RSA 162-L:10 & RSA 77-A:5,XI).
Enter the amount of any CDFA Investment Tax Credit claimed pursuant to RSA 162-L:10. The amount of the credit shall not exceed the lesser of the total Business Enterprise Tax liability or $200,000 for tax periods ending prior to July 1, 1999 or $1,000,000 for tax periods ending after June 30, 1999. If you also claim this credit on your BPT or other tax forms(s) the combined total shall not exceed $200,000 for tax periods ending prior to July 1, 1999 or $1,000,000 for tax periods ending after June 30, 1999.
The Economic Revitalization Zone (ERZ) Tax Credit enter the amount of any unused ERZ Credit as authorized by the New Hampshire Department of Resources and Economic Development (DRED) pursuant to RSA 162-N.
Research & Development Tax Credit enter the unused amount of BPT credit awarded by the Department with taxpayer's application (Form DP-165) pursuant to RSA 162-P.

Enter the sum of 6(a) through 6(d) on Line 6.</td></tr>
<tr><td>Line 7: NEW HAMPSHIRE BUSINESS ENTERPRISE TAX BALANCE DUE
Enter the amount of Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO.
ENTER THE AMOUNT FROM LINE 7 ON LINE 1(a) OF THE BT-SUMMARY.</td></tr>
</table>

- DIVIDENDS -

"Dividends" means any distribution of money or property, other than the distribution of newly issued stock, to owners of the business enterprise with respect to their ownership interest in such enterprise from the accumulated revenues and profits of the enterprise.

Dividends Subject to Tax

- All property transferred from the accumulated profits of a business enterprise to an owner with respect to the owner's ownership interest.
- All personal expenditures made by a business enterprise on behalf of an owner which have not been properly reported as compensation or loans for federal income tax purposes.
- Forgiveness of an owner's indebtedness to the business enterprise, unless reported as compensation or interest to the individual and included in those elements of the Enterprise Value Tax Base.
- Automatic re-investment of property distributed from accumulated profits into additional stock.

Non-taxable Dividends

- Amounts deducted under RSA 77-A:4, III for personal services of the proprietor or partner. (also see the compensation section).
- Distribution in liquidation or in complete redemption of an owner's interest.
- Any deemed dividend election that may be made by members of an affiliated group.
- Cash or non-cash payments of life, sickness, accident, or other benefits to members or their dependents or designated beneficiaries from VEBA'S (Voluntary Employees' Beneficiary Association) qualified under Section 501(c)(9) of the IRC.
- Distributions of money or property to participants from any common trust fund as defined under Section 584 of the IRC.
- Life insurance dividends.
- Payments of interest on deposits of depositors of a mutual bank or credit union.
- Distributions of money or property to or on behalf of beneficiaries of a trust which is either subject to taxation under Section 641 or 664 of the IRC.
- Patronage dividends.
- Distributions of money or property to beneficiaries of a trust qualified under Section 401 of the IRC.
- Policy holder dividends as defined under Section 808 of the IRC, to extent such dividends are not reduced pursuant to Section 809 of the IRC.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

BUSINESS ENTERPRISE TAX QUICK CHECKLIST

- COMPENSATION -

"Compensation" means all wages, salaries, fees, bonuses, commissions or other payments paid or accrued in the taxable period on behalf of employees, officers or directors of the business enterprise and subject to, or specifically exempt from, withholding under IRC 3401.

Compensation Subject to Tax

- Wages subject to federal income tax withholding.
- Contributions on behalf of employees to qualified pension, profit-sharing and stock bonus plans.
- Contributions on behalf of employees to annuity or deferred-payment plans.
- Fringe benefits provided to and included in gross income of employees for federal income tax purposes.
- Imputed interest on a below market compensation related loan between employer and employee.
- The "Compensation for Personal Services" deduction taken on the New Hampshire BPT return by a proprietorship, partnership, or limited liability company pursuant to RSA 77-A:4, III.
- The remainder, if any, of the guaranteed payments to partners reduced by the New Hampshire BPT Compensation for Personal Services deduction.
- Other payments, including the payment of debts, expenses or other liabilities pursuant to Rev 2401.14.

Non-taxable Compensation

- Payment for independent contractors where no employer/ employee relationship exists pursuant to Rev 2401.11.
- Payments in the form of or for the following services:
  - Members of the armed forces
  - Ministers
  - Paper boys and girls under the age of 18
  - Volunteers of Peace Corps
  - Group term life insurance on the life of an employee
  - Moving expenses
  - Non-cash or cash tips to an employee if not deductible by the employer
  - Educational assistance
  - Scholarships
  - Medical reimbursements.
- Health Insurance.
- Taxpayer's distributive share of net earnings from a trade or business conducted by another business enterprise.
- Self-employment income retained for use in enterprise but not deducted under RSA 77-A:4, III.

- INTEREST -

"Interest" means all amounts paid or accrued for the use or forbearance of money or property.

Interest Subject to Tax

- Interest paid or accrued not reduced by interest income or other fee income and without regard to any federal deductibility limitation or federal capitalization requirements.
- Property transferred by a business enterprise not classified as interest, but the substance of the transaction indicates that the payment was made in lieu of interest.

Non-taxable Interest

- Amount paid, credited or set aside in connection with reserves by insurers to fulfill policy and contractual responsibilities to policy holders.
- Amount paid by VEBA's (Voluntary Employees' Benefit Associations) qualified under Section 501(c)(9) of the IRC to fulfill obligations to members.

FORM
BET-PROP

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PROPRIETORSHIP BUSINESS ENTERPRISE TAX RETURN

YOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS BUSINESS RECEIPTS WERE GREATER THAN **$150,000** OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN **$75,000**.

SEQUENCE # 2

For the CALENDAR year **2007** or other taxable period beginning ______ (Mo Day Year) and ending ______ (Mo Day Year)

THIS RETURN MUST BE FILED WITH THE BT-SUMMARY.

STEP 1 Please Print or Type Name	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
	SINGLE MEMBER LIMITED LIABILITY COMPANY	DEPARTMENT IDENTIFICATION NUMBER	FEDERAL EMPLOYER IDENTIFICATION NUMBER

If your business activities are conducted both inside and outside New Hampshire AND the business enterprise is subject to a business privilege tax, a net income tax, a franchise tax measured by net income of a capital stock or other similar taxes, whether or not it is actually imposed by another state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for Lines 1, 2 and 3. If you need Form BET-80 and it is not included in your booklet, it may be obtained from our web site at www.revenue.nh.gov or by calling (603) 271-2192.

		COLUMN "A" -YOU-		COLUMN "B" -YOUR SPOUSE-	
STEP 2 Compute the Taxable Enterprise Value Tax Base	1 Dividends Paid	1		1	
	2 Compensation and Wages Paid or Accrued	2		2	
	3 Interest Paid or Accrued	3		3	
	4 Taxable Enterprise Value Tax Base (Sum of Lines 1, 2 and 3)	4		4	
STEP 3 Figure Your Tax	5(a) Business Enterprise Tax (Line 4 multiplied by .0075)	5(a)		5(a)	
	(b) Enter the sum of Line 5(a), Columns A and B			5(b)	
	6 STATUTORY CREDITS (a) RSA 162-L:10. CDFA-Investment Tax Credit			6(a)	
	(b) RSA 162-N Community Reinvestment and Opportunity Credit Repealed for tax periods ending on or after 7/01/07.			6(b)	
	(c) RSA 162-N Economic Revitalization Zone Tax Credit. Effective for tax periods ending on or after 7/01/07.			6(c)	
	(d) RSA 162-P Research & Development Tax Credit (unused portion, see instructions) Effective for tax periods ending on or after 7/01/07.			6(d)	
	6 Enter the sum of Lines 6(a), 6(b), 6(c), 6(d)			6	
	7 Business Enterprise Tax Net or Statutory Credit (Line 5(b) minus Line 6. IF NEGATIVE, ENTER ZERO.) **ENTER THIS AMOUNT ON LINE 1(a) OF THE BT-SUMMARY.**			7	

FORM

BET-PROP

Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PROPRIETORSHIP BUSINESS ENTERPRISE TAX RETURN

LINE-BY-LINE INSTRUCTIONS

STEP 1 Name and Identification Number

At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year. Please PRINT the taxpayer's name, address, federal identification number, social security number, or department identification number in the spaces provided. Enter spouse's name and social security number in the spaces provided for separate proprietorship only. Social security numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever social security numbers or federal employer identification numbers are required, taxpayers who have been issued a DIN, shall use their DIN only, and not their SSN or FEIN.

BET-80 Apportionment

If your business enterprise activity or your spouse's business enterprise activity is conducted both inside and outside New Hampshire and is subject to a tax in another state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, whether or not actually imposed by that state, complete Form BET-80, BUSINESS ENTERPRISE TAX APPORTIONMENT, to determine the values for Lines 1, 2 and 3 of the Form BET-PROP.

If both you and your spouse conduct separate business activities both inside and outside New Hampshire, then each must complete **a separate** Form BET-80 (which may be obtained by accessing our web site at www.revenue.nh.gov or by calling (603) 271-2192). After completing Form BET-80, enter the amount from Line 17 on Line 1 of your Form BET-PROP. Enter the amount from Line 24 on Line 2 of your Form BET-PROP. Enter the amount from Line 29 on Line 3 of your Form BET-PROP. Proceed to Line 4.

If business activity was both **inside and outside** NH.

Line 1 Enter the total amount from the BET-80, Line 17.
Line 2 Enter the total amount from the BET-80, Line 24.
Line 3 Enter the total amount from the BET-80, Line 29.
Line 4 Enter the sum of Lines 1, 2 and 3.

If business activity was **100% inside** New Hampshire.

Line 1 Enter the total dividends paid.
Line 2 Enter the total compensation on wages paid or accrued.
Line 3 Enter the total interest paid or accrued.
Line 4 Enter the sum of Lines 1, 2 and 3.

See BET instructions and Quick Checklist.

STEP 2 Compute the Taxable Enterprise Value Tax Base

Line 1 DIVIDENDS PAID Enter the amount of dividends paid by you and your spouse under the appropriate column. "Dividends" means any distribution of money or property, other than the distribution of newly issued stock to owners of the same business enterprise, to the owners of a business with respect to their ownership interest in such enterprise from accumulated revenues and profits of the enterprise. Per RSA 77-E:1, VI, the term "Dividends" does **NOT** include the following:

- Distributions of money or property to beneficiaries of a trust qualified under Section 401 of the IRC;
- Cash or non-cash payments of life, sickness, accident, or other benefits to members of their dependents or designated beneficiaries from a voluntary employees' beneficiary association qualified under Section 501(c) (9) of the IRC;
- Distributions of money or property to participants from any common trust fund as defined under Section 584 of the IRC;
- Policyholder dividends as defined under Section 808 of the IRC, to the extent such dividends are not reduced pursuant to Section 809 of the IRC;
- Payment of interest on deposits of depositors of a mutual bank or credit union; or
- Distributions of money or property to or on behalf of beneficiaries of a trust which is either subject to taxation under Section 641 or described in Section 664 of the IRC, provided that, this shall apply only to the extent that such trust limits its activities to personal investment activities which do not constitute business activities, and those incidental to or in support of such personal investment activities.

Line 2 COMPENSATION AND WAGES PAID OR ACCRUED

Enter the amount of compensation paid or accrued (including deferred compensation) by you or your spouse under the appropriate column. Include all wages, salaries, fees, bonuses, commissions or other payments paid or accrued in the taxable period. This includes compensation on behalf of or for the benefit of employees of the business enterprise and subject to or specifically exempt from withholding under Section 3401 of the IRC.

The compensation amount entered on Line 2 should include the amount of any compensation deduction taken under the Business Profits Tax pursuant to RSA 77-A:4,III, in the taxable period. It should also include any net earnings from self-employment subject to tax under Section 1401 of the IRC to the extent it was not included in the amount of any deduction taken under the Business Profits Tax pursuant to RSA 77-A:4, III, in the taxable period. If the proprietor is a partner in a partnership, the net earnings from self-employment does not include the partner's distributive share of the partnership earnings.

Payments made expressly exempt from withholding under Section 3401(a) (1), (9), (10), (13), (14), (15), (16), (18), (19) and (20) of the IRC should not be included in Line 2.

Line 3 INTEREST PAID OR ACCRUED

Enter the amount of interest paid or accrued by you or your spouse under the appropriate column. Per RSA 77-E:1, XI, "Interest" means: All amounts paid or accrued for the use or forbearance of money or property. The term "interest" shall not include amounts paid, credited or set aside in connection with reserves by insurers to fulfill policy and contractual responsibilities to policy holders or by voluntary employees' beneficiary associations qualified under Section 501(c)(9) of the IRC to fulfill obligations to members.

Line 4 TAXABLE ENTERPRISE VALUE TAX BASE

Enter the sum of Lines 1, 2 and 3, separately for Columns A and B.

STEP 3 Figure Your Tax

Line 5(a) NEW HAMPSHIRE BUSINESS ENTERPRISE TAX
Multiply Line 4 by .0075, separately for Columns A and B.

Line 5(b) Enter the sum of Line 5(a), Columns A and B.

Line 6: STATUTORY CREDITS

CDFA Credit (Investment Tax Credit RSA 162-L:10 & RSA 77-A:5,XI).
Enter the amount of any CDFA Investment Tax Credit claimed pursuant to RSA 162-L:10. The amount of the credit shall not exceed the lesser of the total Business Enterprise Tax liability or $200,000 for tax periods ending prior to July 1, 1999 or $1,000,000 for tax periods ending after June 30, 1999. If you also claim this credit on your BPT or other tax forms(s) the combined total shall not exceed $200,000 for tax periods ending prior to July 1, 1999 or $1,000,000 for tax periods ending after June 30, 1999.

The Economic Revitalization Zone (ERZ) Tax Credit enter the amount of any ERZ Credit as authorized by the New Hampshire Department of Resources and Economic Development (DRED) pursuant to RSA 162-N.
Research & Development Tax Credit enter the unused amount of BPT credit awarded by the Department with taxpayer's application (Form DP-165) pursuant to RSA 162-P.

Enter the sum of 6(a) through 6(d) on Line 6.

Line 7: NEW HAMPSHIRE BUSINESS ENTERPRISE TAX BALANCE DUE. Enter the amount of Line 5 minus Line 6. **IF NEGATIVE, ENTER ZERO. ENTER THE AMOUNT FROM LINE 7 ON LINE 1(a) OF THE BT-SUMMARY.**

FORM
BET-WE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

BUSINESS ENTERPRISE TAX RETURN FOR COMBINED GROUPS

YOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS BUSINESS RECEIPTS WERE GREATER THAN **$150,000** OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN **$75,000** FOR AT LEAST ONE NEXUS MEMBER OF THE COMBINED GROUP.

SEQUENCE #2

LINE-BY-LINE INSTRUCTIONS

STEP 1 Name and Tax ID	At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year. Please PRINT the principal New Hampshire business organization's name and federal employer identification number in the spaces provided. Whenever FEIN's are required, taxpayers who have been issued a DIN, shall use their DIN only, and not FEIN.
BET-80-WE Apportion-ment	Business Enterprise Tax Base Apportionment: Form BET-80-WE, BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP, must be completed in order to determine the values for Lines 1, 2 and 3 of the Form BET-WE. **NOTE:** BET Nexus differs from BPT Nexus
STEP 2 Compute the Taxable Enterprise Value Tax Base	Line 1 Enter the total amount from the BET-80-WE, Line 17(a). Line 2 Enter the total amount from the BET-80-WE, Line 24(a). Line 3 Enter the total amount from the BET-80-WE, Line 29(a). Line 4 Enter the sum of Lines 1, 2 and 3.
STEP 3 Figure Your Tax	Line 5 Multiply Line 4 by .0075. Line 6: STATUTORY CREDITS **CDFA Credit** (Investment Tax Credit RSA 162-L:10 & RSA 77-A:5,XI). Enter the amount of any CDFA Investment Tax Credit claimed pursuant to RSA 162-L:10. The amount of the credit shall not exceed the lesser of the total Business Enterprise Tax liability or $200,000 for tax periods ending prior to July 1, 1999 or $1,000,000 for tax periods ending after June 30, 1999. If you also claim this credit on your BPT or other tax forms(s) the combined total shall not exceed $200,000 for tax periods ending prior to July 1, 1999 or $1,000,000 for tax periods ending after June 30, 1999. **The Economic Revitalization Zone (ERZ) Tax Credit** enter the amount of any ERZ Credit as authorized by the New Hampshire Department of Resources and Economic Development (DRED) pursuant to RSA 162-N. **Research & Development Tax Credit** enter the unused amount of BPT credit awarded by the Department with taxpayer's application (Form DP-165) pursuant to RSA 162-P. Enter the sum of 6(a) through 6(d) on Line 6. Line 7 Enter the amount of Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO. **Enter the amount from Line 7 on Line 1(a) of the BT-Summary.**

For the CALENDAR year **2007** or other taxable period beginning ________ (Mo Day Year) and ending ________ (Mo Day Year)

THIS RETURN MUST BE FILED WITH THE BT-SUMMARY.

STEP 1 Please Print or Type	Name of Principal New Hampshire Business Organization	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER

If your business activities are conducted both inside and outside New Hampshire AND the business enterprise is subject to a business privilege tax, a net income tax, a franchise tax based upon net income or a capital stock tax in another state, whether or not it is actually imposed by the other state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80-WE to determine the values for Lines 1, 2 and 3. Form BET-80-WE may be obtained from our web site at www.revenue.nh.gov or by calling (603) 271-2192.

STEP 2 Compute the Taxable Enterprise Value Tax Base	1 Dividends Paid	1				
	2 Compensation and Wages Paid or Accrued	2				
	3 Interest Paid or Accrued	3				
	4 Taxable Enterprise Value Tax Base (Sum of Lines 1, 2 and 3)			4		
STEP 3 Figure Your Tax	5 Business Enterprise Tax (Line 4 multiplied by .0075)			5		
	6 STATUTORY CREDITS (a) RSA 162-L:10. CDFA-Investment Tax Credit	6(a)				
	(b) RSA 162-N Community Reinvestment and Opportunity Credit. Repealed for tax years ending on or after 7/01/07.	6(b)				
	(c) RSA 162-N. Economic Revitalization Zone Tax Credit. Effective for tax periods ending on or after 7/01/07	6(c)				
	(d) RSA 162-P. Research & Development Tax Credit (unused portion, see instructions) Effective for tax periods ending on or after 7/01/07.	6(d)		6		
	7 Business Enterprise Tax Net of Statutory Credit (Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO.) **ENTER THIS AMOUNT ON LINE 1(a) OF THE BT-SUMMARY.**			7		

BET-WE
Rev. 09/2007

FORM
BET-80

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX APPORTIONMENT

For the CALENDAR year **2007** or other taxable period beginning ______ (Mo Day Year) and ending ______ (Mo Day Year)

SEQUENCE # 3

NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER

SECTION I – APPORTIONMENT FACTORS
See General Instructions

Compensation and Wages Factor	1 New Hampshire Compensation and Wages Paid or Accrued	1	
	2 Everywhere Compensation and Wages Paid or Accrued	2	
	3 COMPENSATION FACTOR (Line 1 divided by Line 2) Enter this amount on Line 21 below. Express to six decimal places	3	.
Interest Factor	4 Average of New Hampshire Property	4	
	5 Average of Everywhere Property	5	
	6 INTEREST FACTOR (Line 4 divided by Line 5) Enter this amount on Line 26 below. Express to six decimal places	6	.
Dividend Factor	7 New Hampshire Sales	7	
	8 Everywhere Sales	8	
	9 Sales Factor (Line 7 divided by Line 8). Express to six decimal places.	9	.
	10 Subtotal (Sum of Lines 3, 6 and 9)	10	.
	11 DIVIDEND FACTOR Enter Line 10 divided by the number of factors in the subtotal. Enter this amount on Line 15 below. Express to six decimal places.	11	.

SECTION II – BUSINESS ENTERPRISE TAX BASE APPORTIONMENT
See General Instructions

Dividend Apportionment	12 Dividends Paid	12			
	13 LESS: Dividend Deduction	13			
	14 Subtotal (Line 12 minus Line 13)			14	
	15 Dividend Apportionment Factor (From Line 11 above)	15	.		
	16 Taxable Dividends (Line 14 multiplied by Line 15) (If negative, show in parenthesis)	16			
	17 TOTAL TAXABLE DIVIDENDS (From Line 16.) **IF NEGATIVE, ENTER ZERO.** Enter this amount on Line 1, Form BET or Form BET-PROP			17	
Compensation and Wages Apportionment	18 Everywhere Compensation and Wages Paid or Accrued	18			
	19 LESS: Retained Compensation	19			
	20 Subtotal (Line 18 minus Line 19)			20	
	21 Compensation Apportionment Factor (From Line 3 above)	21	.		
	22 Taxable Compensation (Line 20 multiplied by Line 21)			22	
	23 LESS: Dividend Offset	23			
	24 TOTAL TAXABLE COMPENSATION (Line 22 minus Line 23) Enter this amount on Line 2, Form BET or Form BET-PROP			24	
Interest Apportionment	25 Interest Paid or Accrued	25			
	26 Interest Apportionment Factor (From Line 6 above)	26	.		
	27 Taxable Interest (Line 25 multiplied by Line 26)	27			
	28 LESS: Dividend Offset	28			
	29 TOTAL TAXABLE INTEREST (Line 27 minus Line 28) Enter this amount on Line 3, Form BET or Form BET-PROP			29	

BET-80
Rev 09/2007

FORM
BET-80
Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX APPORTIONMENT

WHO MUST APPORTION	A business enterprise must apportion its enterprise value tax base if: ▪ Its business activities are conducted both inside and outside New Hampshire, AND ▪ The business enterprise is subject to a business privilege tax, a net income tax, a franchise tax based upon net income, or a capital stock tax in another state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, whether or not it is actually imposed by the other state.
NEED HELP	Questions regarding apportionment under the New Hampshire Business Enterprise Tax should be directed to: NH DRA, Central Taxpayer Services, 45 Chenell Drive, Concord, New Hampshire 03301. Telephone: (603) 271-2191. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

LINE-BY-LINE INSTRUCTIONS

Name and Identification Number	At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year. Please PRINT the taxpayer's name, federal employer identification number, social security number, or department identification number in the spaces provided. Social security numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever social security numbers or federal employer identification numbers are required, taxpayers who have been issued a DIN, shall use their DIN only , and not their SSN or FEIN.

SECTION I APPORTIONMENT FACTORS

COMPENSATION AND WAGES FACTOR

LINE 1 & 2	Enter on Line 1 the "New Hampshire" compensation and wages paid or accrued. Enter on Line 2 the "EVERYWHERE" compensation and wages paid or accrued. "Compensation and wages" includes all wages, salaries, fees, bonuses, commissions or other payments paid or accrued, including deferred compensation, in the taxable period. This includes compensation on behalf of or for the benefit of employees, officers or directors of the business enterprise and subject to or specifically exempt from withholding under Internal Revenue Code (IRC) Section 3401. Payments made expressly exempt from withholding under IRC Sections 3401(a) (1), (9), (10), (13), (14), (15), (16), (18), (19), and (20) should not be included. **For Proprietorships and Partnerships:** The compensation amount entered on Line 18 should include the amount of any compensation deduction taken under the Business Profits Tax pursuant to RSA 77-A:4, III in the taxable period. The remainder, if any, of the guaranteed payments to partners reduced by the New Hampshire BPT Compensation for Personal Services deduction. It should also include any net earnings from self-employment subject to tax under IRC Section 1401 to the extent it was not included in the amount of any deduction taken under the Business Profits Tax pursuant to RSA 77-A:4, III in the taxable period.
LINE 3	Enter on Line 3 the amount of Line 1 divided by Line 2. Express this amount as a decimal to six places.

INTEREST FACTOR

LINES 4 & 5	Enter on Line 4 the average value of beginning and ending "New Hampshire" real and tangible personal property owned and employed. Enter on Line 5 the average value of beginning and ending "EVERYWHERE" real and tangible personal property owned and employed. Property includes all real and tangible personal property owned and employed by the business enterprise during the taxable period in the regular course of its trade or business. Leasehold improvements are treated as property owned by the business enterprise. Real and tangible personal property which is rented or leased is NOT included in the Business Enterprise Tax interest factor. "Real and tangible personal property" includes land, buildings, improvements, equipment, merchandise or manufacturing inventories, leasehold improvements and other similar property that reflects the enterprise's business activities. Property shall be included if it is actually used or is available for or capable of being used during the taxable period in the regular course of the trade or business of the enterprise. Property or equipment under construction during the taxable period, except inventoriable goods in process, shall be excluded until such property is actually used or available for use by the business enterprise in its regular trade or business. Valuation of Owned Property: Property owned by the business enterprise must be valued at its original cost. "Original cost" is the basis of the property for federal income tax purposes at the time of acquisition, prior to any federal adjustments, and adjusted by subsequent sale, exchange, abandonment, etc. Inventory is included in accordance with the valuation method used for federal income tax purposes. Average Value of Owned Property: The beginning and ending cost of owned property is used to determine the average cost for the property. Where fluctuations in values exist during the period or where property is acquired or disposed of during the period, a monthly average shall be used to prevent distortions. "Beginning of Period" means the start of the taxable period or when available for use.
LINE 6	Enter on Line 6 the amount of Line 4 divided by Line 5. Express this amount as a decimal to six places.

DIVIDEND FACTOR

LINES 7 & 8	Enter on Line 7 the "New Hampshire" sales. Enter on Line 8 the "EVERYWHERE" sales. Sales include: ▪ sales less returns and allowances, ▪ interest, rents and royalties, ▪ dividends which are not eligible for the dividend deduction under RSA 77-E:3, II and III, ▪ capital gain income, ▪ net gains or losses, and ▪ other income unless the other income is properly includible as a reduction of an expense or allowance.
LINE 9	Enter on Line 9 the amount of Line 7 divided by Line 8. Express this amount as a decimal to six places.
LINE 10	Enter on Line 10 the sum of the Lines 3, 6 and 9.
LINE 11	Enter on Line 11 the amount of Line 10 divided by 3. Express this amount as a decimal to six places. If there are only two "EVERYWHERE" factors, then divide by 2; if only one "EVERYWHERE" factor, divide by 1.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

BUSINESS ENTERPRISE TAX APPORTIONMENT

LINE-BY-LINE INSTRUCTIONS (continued)

SECTION II BUSINESS ENTERPRISE TAX BASE APPORTIONMENT	
DIVIDEND APPORTIONMENT	
LINE 12	Enter the amount of dividends paid. "Dividends" means any distribution of money or property, other than the distribution of newly issued stock of the same enterprise, to the owners of a business with respect to their ownership interest in such enterprise from accumulated revenues and profits of the enterprise. Per RSA 77-E:1, VI, the term "Dividends" does **NOT** include the following: ▪ Distributions of money or property to beneficiaries of a trust qualified under Section 401 of US Internal Revenue Code (IRC). ▪ Cash or non-cash payments of life, sickness, accident or other benefits to members or their dependents or designated beneficiaries from a voluntary employees' beneficiary association qualified under IRC Section 501(c) (9); ▪ Distributions of money or property to participants from any common trust fund as defined under IRC Section 584; ▪ Policyholder dividends as defined under IRC Section 808, to the extent such dividends are not reduced pursuant to IRC Section 809; ▪ Payment of interest on deposits of depositors of a mutual bank or credit union; or ▪ Distributions of money or property to or on behalf of beneficiaries of a trust which is either subject to taxation under IRC Section 641 or described in IRC Section 664, provided that, this shall apply only to the extent that such trust limits its activities to personal investment activities which do not constitute business activities and those incidental to or in support of such personal investment activities.
LINE 13	Enter the amount allowed for dividends received from members of an affiliated group of business enterprises, as provided in RSA 77-E:3, II and III. Include only those dividends which have previously been included in the payor corporation's taxable business enterprise value tax base, subject to taxation under the Business Enterprise Tax law.
LINE 14	Enter the amount of Line 12 minus Line 13.
LINE 15	Enter the DIVIDEND FACTOR from Line 11.
LINE 16	Enter the product of Line 14 multiplied by Line 15. If negative, show in parenthesis e.g. ($50).
LINE 17	If Line 16 **is negative, enter zero**. If Line 16 is positive, enter this amount on Line 17. **ENTER THE AMOUNT FROM LINE 17 ON LINE 1 OF YOUR BUSINESS ENTERPRISE TAX RETURN, FORM BET OR FORM BET-PROP.**
COMPENSATION AND WAGES APPORTIONMENT, INCLUDING DEFERRED COMPENSATION	
LINE 18	Enter the amount of everywhere compensation paid or accrued, including deferred compensation. Include all wages, salaries, fees, bonuses, commissions or other payments paid or accrued in the taxable period. **FOR PROPRIETORSHIPS AND PARTNERSHIPS:** See Line 1 and 2 for definitions.
LINE 19	Enter the amount of any net earnings from self-employment which are retained and used for the reasonable needs of the enterprise. See Rev 2403.01 for further clarification.
LINE 20	Enter the amount of Line 18 minus Line 19.
LINE 21	Enter the COMPENSATION FACTOR from Line 3.
LINE 22	Enter the product of Line 20 multiplied by Line 21.
LINE 23 and LINE 28	If Line 16 is positive or 0, enter zero on Lines 23 and 28. If Line 16 is negative, then this amount may be applied on Line 23 to offset "TAXABLE COMPENSATION" or applied on Line 28 to offset "TAXABLE INTEREST". The amount entered on Line 23 cannot exceed the amount on Line 22. The amount entered on Line 28 cannot exceed the amount on Line 27. The sum of Lines 23 and 28 can not exceed the amount on Line 16.
LINE 24	Enter the amount of Line 22 minus Line 23. **ENTER THE AMOUNT FROM LINE 24 ON LINE 2 OF YOUR BUSINESS ENTERPRISE TAX RETURN, FORM BET OR FORM BET-PROP.**
INTEREST APPORTIONMENT	
LINE 25	Enter the amount of interest paid or accrued. Per RSA 77-E:1, XI, "Interest" means all amounts paid or accrued for the use or forbearance of money or property. The term "interest" shall not include amounts paid, credited or set aside in connection with reserves by insurers to fulfill policy and contractual responsibilities to policy holders or by voluntary employees' beneficiary associations qualified under IRC Section 501(c) (9) to fulfill obligations to members.
LINE 26	Enter the INTEREST FACTOR from Line 6
LINE 27	Enter the product of Line 25 multiplied by Line 26.
LINE 28	See instructions for Line 23.
LINE 29	Enter the amount of Line 27 minus Line 28. **ENTER THE AMOUNT FROM LINE 29 ON LINE 3 OF YOUR BUSINESS ENTERPRISE TAX RETURN, FORM BET OR FORM BET-PROP.**

FORM
BET-80-WE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP

For the CALENDAR year **2007** or other taxable period beginning ____________ and ending ____________
Mo Day Year Mo Day Year

SEQUENCE #3

NAME OF PRINCIPAL NH BUSINESS ORGANIZATION

FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER

SECTION I APPORTIONMENT FACTORS (See General Instructions)		COLUMN A **Name:** **FEIN**	COLUMN B **Name:** **FEIN**	COLUMN C **Name:** **FEIN**
Compensation and Wages Factor	1 New Hampshire Compensation and Wages Paid or Accrued			
	2 Everywhere Compensation			
	3 COMPENSATION FACTOR (Line 1 divided by Line 2) Enter on Line 21	.	.	.
Interest Factor	4 Average of New Hampshire Property			
	5 Average of Everywhere Property			
	6 INTEREST FACTOR (Line 4 divided by Line 5) Enter on Line 26	.	.	.
Dividend Factor	7 New Hampshire Sales			
	8 Everywhere Sales			
	9 Sales Factor (Line 7 divided by Line 8)	.	.	.
	10 Subtotal (Sum of Lines 3, 6 and 9)	.	.	.
	11 DIVIDEND FACTOR (Line 10 divided by number of factors in subtotal) Enter on Line 15	.	.	.
SECTION II BUSINESS ENTERPRISE TAX BASE APPORTIONMENT (See General Instructions)				
Dividend Apportionment	12 Dividends Paid			
	13 LESS: Dividend Deduction			
	14 Subtotal (Line 12 minus Line 13)			
	15 Dividend Apportionment Factor (From Line 11)	.	.	.
	16 Taxable Dividends (Line 14 multiplied by Line 15)			
	17 TOTAL TAXABLE DIVIDENDS (From Line 16. If negative enter zero)			
	17(a) Sum of Columns 17(A), 17(B), and 17(C). Enter this amount on Form BET-WE, Line 1: TOTAL 17(a)			
Compensation and Wages Apportionment	18 Everywhere Compensation Paid or Accrued			
	19 LESS: Retained Compensation			
	20 Subtotal (Line 18 minus Line 19)			
	21 Compensation Apportionment Factor (From Line 3)	.	.	.
	22 Taxable Compensation (Line 20 multiplied by Line 21)			
	23 LESS: Dividend Offset			
	24 TOTAL TAXABLE COMPENSATION (Line 22 minus Line 23)			
	24(a) Sum of Columns 24(A), 24(B) and 24(C). Enter this amount on Form BET-WE, Line 2: TOTAL 24(a)			
Interest Apportionment	25 Interest Paid or Accrued			
	26 Interest Apportionment Factor (From Line 6)	.	.	.
	27 Taxable Interest (Line 25 multiplied by Line 26)			
	28 LESS: Dividend Offset			
	29 TOTAL TAXABLE INTEREST (Line 27 minus Line 28)			
	29(a) Sum of Columns 29(A), 29(B) and 29(C). Enter this amount on Form BET-WE, Line 3: TOTAL 29(a)			

BET-80-WE
Rev 09/2007

FORM
BET-80-WE
Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

BUSINESS ENTERPRISE TAX APPORTIONMENT FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP

WHO MUST APPORTION	A business enterprise must apportion its enterprise value tax base if: ▪ its business activities are conducted both inside and outside New Hampshire, AND ▪ the business enterprise is subject to a business privilege tax, a net income tax, a franchise tax based upon net income, or a capital stock tax in another state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, whether or not it is actually imposed by the other state.
SPECIFIC APPORTION-MENT QUESTIONS	Questions regarding apportionment under the New Hampshire Business Enterprise Tax should be directed to: NH DRA, Central Taxpayer Services, 45 Chenell Drive, Concord, New Hampshire 03301. Telephone: (603) 271-2191.

LINE-BY-LINE INSTRUCTIONS

Name and Identification Number	At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year. Please PRINT the taxpayer's name, address, social security number, or department identification number in the spaces provided. Social security numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever social security numbers or federal employer identification numbers are required, taxpayers who have been issued a DIN, shall use their DIN only, and not their SSN or FEIN.

Enter the name and federal identification number of each nexus member at the top of each column. If additional columns are needed attach a schedule using the same format. Complete Lines 1 through 29 separately for each New Hampshire nexus member in the combined group. Note: BET nexus differs from BPT nexus. Public Law 86-272 does not apply to BET. See the General Instructions - Who Must File - for the filing threshold for each tax type.

SECTION I APPORTIONMENT FACTORS

COMPENSATION AND WAGES FACTOR

LINES 1 & 2	Enter on Line 1 the "New Hampshire" compensation and wages paid or accrued. Enter on Line 2 the "EVERYWHERE" compensation and wages paid or accrued. "Compensation and wages" includes all wages, salaries, fees, bonuses, commissions or other payments paid or accrued, including deferred compensation, in the taxable period. This includes compensation on behalf of or for the benefit of employees, officers or directors of the business enterprise and subject to or specifically exempt from withholding under US Internal Revenue Code (IRC) Section 3401. Payments made expressly exempt from withholding under IRC Sections 3401(a) (1), (9), (10), (13), (14), (15), (16), (18), (19), and (20) should not be included.
LINE 3	Enter on Line 3 the amount of Line 1 divided by Line 2. Express this amount as a decimal to six places.

INTEREST FACTOR

LINES 4 & 5	Enter on Line 4 the average value of beginning and ending "New Hampshire" real and tangible personal property owned and employed. Enter on Line 5 the average value of beginning and ending "EVERYWHERE" real and tangible personal property owned and employed. Property includes all real and tangible personal property owned and employed by the business enterprise during the taxable period in the regular course of its trade or business. Leasehold improvements are treated as property owned by the business enterprise. Real and tangible personal property which is rented or leased is NOT included in the Business Enterprise Tax interest factor. "Real and tangible personal property" includes land, buildings, improvements, equipment, merchandise or manufacturing inventories, leasehold improvements and other similar property that reflects the enterprise's business activities. Property shall be included if it is actually used or is available for use or capable of being used during the taxable period in the regular course of the trade or business of the enterprise. Property or equipment under construction during the taxable period, except inventoriable goods in process, shall be excluded until such property is actually used or available for use by the business enterprise in its regular trade or business. Valuation of Owned Property: Property owned by the business enterprise must be valued at its original cost. "Original cost" is the basis of the property for federal income tax purposes at the time of acquisition, prior to any federal adjustments, and adjusted by subsequent sale, exchange, abandonment, etc. Inventory is included in accordance with the valuation method used for federal income tax purposes. Average Value of Owned Property: The beginning and ending cost of owned property is used to determine the average cost for the property. Where fluctuations in values exist during the period or where property is acquired or disposed of during the period, a monthly average shall be used to prevent distortions. "Beginning of Period" means the start of the taxable period or when available for use.
LINE 6	Enter on Line 6 the amount of Line 4 divided by Line 5. Express this amount as a decimal to six places.

DIVIDEND FACTOR

LINE 7 & 8	Enter on Line 7 the "New Hampshire" sales. Enter on Line 8 the "EVERYWHERE" sales. Sales include: • sales, less returns and allowances, • interest, rents and royalties, • dividends which are not eligible for the dividend deduction under RSA 77-E:3, II and III, • capital gain income, • net gains or losses, and • other income unless the other income is properly includible as a reduction of an expense or allowance.
LINE 9	Enter on Line 9 the amount of Line 7 divided by Line 8. Express this amount as a decimal to six places.
LINE 10	Enter on Line 10 the sum of the Lines 3, 6 and 9.
LINE 11	Enter on Line 11 the amount of Line 10 divided by 3. Express this amount as a decimal to six places. If there are only two "EVERYWHERE" factors, then divide by 2; if only one "EVERYWHERE" factor, divide by 1.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX APPORTIONMENT
FOR INDIVIDUAL NEXUS MEMBERS OF A COMBINED GROUP
LINE-BY-LINE INSTRUCTIONS (continued)

SECTION II BUSINESS ENTERPRISE TAX BASE APPORTIONMENT	
DIVIDEND APPORTIONMENT	
LINE 12	Enter the amount of dividends paid. "Dividends" means any distribution of money or property, other than the distribution of newly issued stock of the same enterprise, to the owners of a business with respect to their ownership interest in such enterprise from accumulated revenues and profits of the enterprise. Per RSA 77-E:1, VI, the term "Dividends" does **NOT** include the following: • Distributions of money or property to beneficiaries of a trust qualified under US Internal Revenue Code (IRC) Section 401; • Cash or non-cash payments of life, sickness, accident or other benefits to members or their dependents or designated beneficiaries from a voluntary employees' beneficiary association qualified under IRC Section 501(c) (9); • Distributions of money or property to participants from any common trust fund as defined under IRC Section 584; • Policyholder dividends as defined under IRC Section 808, to the extent such dividends are not reduced pursuant to IRC Section 809; • Payment of interest on deposits of depositors of a mutual bank or credit union; or • Distributions of money or property to or on behalf of beneficiaries of a trust which is either subject to taxation under IRC Section 641 or described in IRC Section 664, provided that, this shall apply only to the extent that such trust limits its activities to personal investment activities which do not constitute business activities and those incidental to or in support of such personal investment activities.
LINE 13	Enter the amount allowed for dividends received from members of an affiliated group of business enterprises, as provided in RSA 77-E:3, II and III. Include only those dividends which have previously been included in the payor corporation's taxable business enterprise value tax base, subject to taxation under the Business Enterprise Tax Law.
LINE 14	Enter the amount of Line 12 minus Line 13.
LINE 15	Enter the DIVIDEND FACTOR from Line 11.
LINE 16	Enter the product of Line 14 multiplied by Line 15. If negative, show in parenthesis e.g. ($50).
LINE 17	If Line 16 **is negative, enter zero** on Line 17. If Line 16 is positive, enter the same amount on Line 17.
LINE 17(a)	**SUM OF COLUMNS 17(A), 17(B) & 17(C), FOR ALL NEXUS MEMBERS OF THE COMBINED GROUP ON LINE 17(a). IF ADDITIONAL COLUMNS WERE USED, INCLUDE THE SUM OF ALL COLUMNS IN THE TOTAL. ENTER THIS AMOUNT ON FORM BET-WE, LINE 1.**
COMPENSATION AND WAGES APPORTIONMENT, INCLUDING DEFERRED COMPENSATION	
LINE 18	Enter the amount of everywhere compensation paid or accrued, including deferred compensation for each respective nexus taxpayer. Include all wages, salaries, fees, bonuses, commissions or other payments paid or accrued in the taxable period. See Line 1 and 2 for definitions.
LINE 19	Enter the amount of any net earnings from self-employment which are retained and used for the reasonable needs of the enterprise. See Rev 2403.01 for further clarification.
LINE 20	Enter the amount of Line 18 minus Line 19.
LINE 21	Enter the COMPENSATION FACTOR from Line 3.
LINE 22	Enter the product of Line 20 multiplied by Line 21.
LINE 23 and LINE 28	If Line 16 is positive or 0, enter zero on Lines 23 and 28. If Line 16 is negative, then this amount may be applied on Line 23 to offset "TAXABLE COMPENSATION" or applied on Line 28 to offset "TAXABLE INTEREST". The amount entered on Line 23 cannot exceed the amount on Line 22. The amount entered on Line 28 cannot exceed the amount on Line 27. The sum of Lines 23 and 28 cannot exceed the amount on Line 16
LINE 24(a)	Enter the amount of Line 22 minus Line 23. **SUM COLUMNS 24(A), 24(B) & 24(C), FOR ALL NEXUS MEMBERS OF THE COMBINED GROUP ON LINE 24(a). IF ADDITIONAL COLUMNS WERE USED, INCLUDE THE SUM OF ALL COLUMNS IN THE TOTAL. ENTER THIS AMOUNT ON LINE 2 OF FORM BET-WE.**
INTEREST APPORTIONMENT	
LINE 25	Enter the amount of interest paid or accrued. Per RSA 77-E:1, XI, "Interest" means all amounts paid or accrued for the use or forbearance of money or property. The term "Interest" shall not include amounts paid, credited or set aside in connection with reserves by insurers to fulfill policy and contractual responsibilities to policy holders or by voluntary employees' beneficiary associations qualified under IRC Section 501(c) (9) to fulfill obligations to members.
LINE 26	Enter the INTEREST FACTOR from Line 6.
LINE 27	Enter the product of Line 25 multiplied by Line 26.
LINE 28	See instructions for Line 23.
LINE 29(a)	Enter the amount of Line 27 minus Line 28. **SUM OF COLUMNS 29(A), 29(B) & 29(C), FOR ALL NEXUS MEMBERS OF THE COMBINED GROUP ON LINE 29(a). IF ADDITIONAL COLUMNS WERE USED, INCLUDE THE SUM OF ALL COLUMNS IN THE TOTAL. ENTER THIS AMOUNT ON FORM BET-WE, LINE 3.**

FORM
DP-9

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SMALL BUSINESS CORPORATIONS (“S” Corp) INFORMATION REPORT

DO NOT ATTACH TO RETURN

WHO MUST FILE	This report must be completed by every subchapter “S” corporation which has made actual or constructive distributions to its New Hampshire shareholders during the year, per RSA 77:17-a.
WHAT TO FILE	Actual distributions from “S” corporations made to New Hampshire residents are taxable to the individual recipient under New Hampshire Interest & Dividends Tax law. “S” corporations are required to use this form to report such distributions. Report any **actual distributions** from current year or prior year accumulated profits (as defined in RSA 77 and Rev 901). Do not report the shareholder’s proportionate share of the “S” corporation’s income (loss) as shown on the individual or shareholders Federal Schedule K-1.
WHEN TO FILE	This report is due annually on or before May 1st, after the end of the year. Pursuant to RSA 77:17-a, a list of New Hampshire shareholders during the preceding year together with the amount of dividends paid to each must be reported on this form.
NEED HELP	Call Central Taxpayer Services at (603) 271-2191. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

NAME OF “S” CORPORATION

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR CALENDAR YEAR

DO NOT FILE WITH BUSINESS RETURN. MAIL UNDER SEPARATE COVER TO ADDRESS BELOW.

Shareholder Name and Address (New Hampshire Residents ONLY)	Shareholder Social Security Number	Amount of Distribution
	SOCIAL SECURITY NUMBER	$
	SOCIAL SECURITY NUMBER	$
	SOCIAL SECURITY NUMBER	$
	SOCIAL SECURITY NUMBER	$

If additional space is required, attach another sheet.

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

FOR DRA USE ONLY

X
SIGNATURE (IN INK) OF OFFICER

PRINT SIGNATORY NAME & TITLE DATE

X
SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER DATE

PRINT PREPARER’S NAME & TAX IDENTIFICATION NUMBER

PREPARER’S ADDRESS

CITY/TOWN STATE & ZIP CODE

MAIL TO:
NH DRA
AUDIT DIVISION
PO BOX 457
CONCORD NH 03302-0457

DP-9
Rev 09/2007

FORM
DP-80
Schedule A

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS PROFITS TAX APPORTIONMENT

SEQUENCE #5

For the CALENDAR year **2007** or other taxable period beginning ________ and ending ________
Mo Day Year   Mo Day Year

NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER

	(a) Everywhere (Denominator)	(b) New Hampshire (Numerator)	(c) Sales/Receipts Factor
1 SALES/RECEIPTS FACTOR:	1(a) $	1(b) $	

1(c) Divide 1(b) by 1(a) and multiply by 2 .... (Express as a decimal to 6 places) 1(c) .

	(a) Everywhere (Denominator)	(b) New Hampshire (Numerator)	(c) Payroll Factor
2 PAYROLL FACTOR:	2(a) $	2(b) $	

2(c) Divide 2(b) by 2(a) .... (Express as a decimal to 6 places) 2(c) .

3 PROPERTY FACTOR:

	(a) Everywhere (Denominator) Beginning of Period	End of Period		(b) New Hampshire (Numerator) Beginning of Period	End of Period
Inventory			Inventory		
Buildings			Buildings		
Furniture & Fixtures			Furniture & Fixtures		
Leasehold Improvements			Leasehold Improvements		
Land			Land		
Other Tangible Assets			Other Tangible Assets		
____________			____________		
Subtotal	$	$	Subtotal	$	$
Average of Subtotals	$		Average of Subtotals	$	
Rented Property (annual rate x 8)			Rented Property (annual rate x 8)		
Total Everywhere Property 3(a)	$		Total NEW HAMPSHIRE Property 3(b)	$	

3(c) Divide 3(b) by 3(a) .... (Express as a decimal to 6 places) 3(c) .

4 TOTAL OF LINES 1(c), 2(c) and 3(c) .... 4 .

5 NEW HAMPSHIRE APPORTIONMENT: Line 4 divided by 4 and expressed as a decimal to 6 places .... 5 .
If there are only one or two factors with an "Everywhere" denominator, see instructions.

ADDITIONAL INFORMATION

Principal business activity in New Hampshire: ________

Business locations in New Hampshire - location of factories, sales offices, warehouses, etc. (Attach a list if more space is required)

________ ________

________ ________

Year first NH return filed: ________ Year registered with NH Secretary of State: ________ State of incorporation (2-letter ID): ________

City, State and Country where records are located ________
CITY/TOWN STATE COUNTRY

Business locations outside New Hampshire. (Attach a list if more space is required)

Location City/Town and State	Indicate whether factory, sales office, warehouse, construction site, etc.	Answer Yes or No: Registered to do business in state where located?	Files returns in state where located?	Apportion sales, payroll and/or property in state where located?

FORM

DP-80

Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

BUSINESS PROFITS TAX APPORTIONMENT

GENERAL INSTRUCTIONS

WHO MUST APPORTION	A business organization must apportion its income if: • Its business activities are conducted both inside and outside New Hampshire, **AND** • The business organization is subject to a net income tax, a franchise tax based upon net income or a capital stock tax in another state or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, whether or not actually imposed by the other state. See RSA 77-A:3.
INCOME SUBJECT TO APPORTION-MENT	The Business Profits Tax law, RSA 77-A, does not contain a provision differentiating between business and non-business income. All income constitutes business income subject to apportionment unless specifically excluded by RSA 77-A.
NEED HELP	Questions regarding apportionment of income under the New Hampshire Business Profits Tax should be directed to: NH DRA, Central Taxpayer Services, 45 Chenell Drive, Concord, New Hampshire 03301, (603) 271-2191. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

LINE-BY-LINE INSTRUCTIONS

Name and Identification Number	At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year. Please PRINT the taxpayer's name, federal employer identification number, social security number, or department identification number in the spaces provided. Social security numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever social security numbers or federal employer identification numbers are required, taxpayers who have been issued a DIN, shall use their DIN only, and not their SSN or FEIN.
For each Line 1, 2, and 3 show in (a) the dollar amount attributable to the organization's "EVERYWHERE" (the denominator) and show in (b) the dollar amount attributable to "NEW HAMPSHIRE" (the numerator). Business organizations included in a combined group must eliminate all intercompany transactions with other members of the unitary group from both the numerator and the denominator. Business organizations that have flow through items should not include those items in their apportionment factors.	
LINE 1 SALES/ RECEIPTS FACTOR:	The sales/receipts factor includes, but may not be limited to: • sales, less returns and allowances, • interest, rents and royalties, • capital gain net income, • net gains or losses, and • other income unless the item is properly includible as a reduction of an expense or allowance. Enter Everywhere sales in 1(a). Enter New Hampshire sales in 1(b). Divide 1(b) by 1(a). Multiply the result by 2. Enter the result in Line 1(c) expressed as a decimal to six places.
LINE 2 PAYROLL FACTOR	The payroll factor is the total compensation consisting of wages, salaries, commissions and other forms of renumeration paid during the taxable period to employees for personal services. Employee benefits should not be included in the payroll factor. Enter Everywhere payroll in 2(a). Enter NEW HAMPSHIRE payroll in 2(b). Divide 2(b) by 2(a) and enter the result express as a decimal to six places in 2(c).
LINE 3 PROPERTY FACTOR	The property factor includes all real and tangible personal property owned, rented and employed by the business organization during the tax period in the regular course of its trade or business. Leasehold improvements are treated as property owned by the business organization. Other tangible assets should be listed separately under 3(a) and 3(b). "Real and tangible personal property" includes land, buildings, improvements, equipment, merchandise or manufacturing inventories, leasehold improvements and other similar property that reflects the organization's business activities. Property shall be included in the property factor if it is actually used or is available for use or capable of being used during the taxable period in the regular course of the trade or business of the organization. Property or equipment under construction during the taxable period, except inventoriable goods in process, shall be excluded from the factor until such property is actually used or available for use by the business organization in its regular trade or business. Valuation of Owned Property: Property owned by the business organization must be valued at its original cost. "Original cost" is the basis of the property for federal income tax purposes at the time of acquisition, prior to any federal adjustments, and adjusted by subsequent sale, exchange, abandonment, etc. Inventory is included in the property factor in accordance with the valuation method used for federal income tax purposes. Valuation of Rented Property: Property rented by a business organization is valued at **8 times** the net annual rental rate. The net rental rate is the annual rental rate paid by the business organization less any annual rental rate received by the business organization from sub-rentals. Average Value of Owned Property: The beginning and ending cost of owned property is used to determine the average cost for the property factor. Where fluctuations in values exist during the period or where property is acquired or disposed of during the period, a monthly average shall be used to prevent distortions. "Beginning of Period" means the start of the tax period or when the assets are available for use. Enter Everywhere property in 3(a). Enter New Hampshire property in 3(b). Divide 3(b) by 3(a) and enter the result expressed as a decimal to six places in 3(c).
LINE 4	Enter the total of Lines 1(c), 2(c) and 3(c).
LINE 5 NEW HAMPSHIRE APPORTION-MENT	Enter the result of Line 4 divided by 4. Express as a decimal to six places. **If there are less than three factors with an "EVERYWHERE" denominator, then divide Line 4 as follows:** ▪ Sales/Receipts and Payroll – divide by 3 ▪ Sales/Receipts and Property – divide by 3 ▪ Payroll and Property – divide by 2 ▪ Sales/Receipts only – divide by 2 ▪ Property OR Payroll only – divide by 1

FORM
DP-95

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ELECTION TO REPORT NET GAIN IN YEAR OF SALE

WHO MUST FILE	The Form DP-95, election to report the net gain in the year of sale, shall be used by a business organization electing to report, to the Department, the full amount of gain from a sale in the year of that sale, rather than on the installment basis, as provided in Rev 302.07.
WHERE TO FILE	MAIL TO: NH DRA AUDIT DIVISION PO BOX 457 CONCORD, NH 03302-0457 **FORMS MAY NOT BE FILED BY FAX**
STEP 1	Please print or type the name and address of the taxpayer in the space provided. Also enter the Federal Employer Identification Number, Social Security Number or the Department Identification Number (DIN). Wherever social security numbers or federal employer identification numbers are required, taxpayers who have been issued a DIN, shall use their DIN only, and not SSN or FEIN.
STEP 2	Enter the tax period in which the net gain is being reported. Enter the entity type for which the request is being made.
STEP 3	The form must be dated and signed (in ink) by the Proprietor, Partner, Fiduciary Trustee or Authorized Agent. If the form was completed by a paid preparer, then the preparer must also sign (in ink) and date the form.

Pursuant to New Hampshire Administrative Rules, Rev 302.07, the undersigned elects to include in gross business profits the entire amount of gain, although the installment method is being utilized for Federal Income Tax purposes.

STEP 1 Please Print or Type

TAXPAYER NAME

NUMBER & STREET ADDRESS

FEDERAL EMPLOYER IDENTIFICATION NUMBER, SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER

ADDRESS (CONTINUED)

CITY/TOWN, STATE, ZIP CODE

STEP 2 Return Type and Year End

Indicate taxable period in which the net gain from installment sale is being reported to New Hampshire:

FISCAL YEAR ENDING______________________________CALENDAR YEAR ENDING ______________________________

Indicate the entity type for which this request is being made:

☐ PROPRIETORSHIP ☐ CORPORATION ☐ FIDUCIARY ☐ PARTNERSHIP

STEP 3 Signatures

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete.
(If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

X
SIGNATURE (IN INK) DATE

PRINT SIGNATORY NAME & TITLE

X
SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER DATE

PRINT PREPARER'S NAME & TAX IDENTIFICATION NUMBER

PREPARER'S ADDRESS

CITY/TOWN, STATE & ZIP CODE

THIS FORM IS TO BE FILED IN DUPLICATE WITH THE ORIGINAL ATTACHED TO THE RETURN ALONG WITH A COPY OF THE INSTALLMENT SALES SCHEDULE FILED WITH THE FEDERAL INCOME TAX RETURN. A copy of this form filed with the reported gain shall be submitted with each subsequent New Hampshire Business Tax return required to be filed as long as the business organization continues to report the gain on the installment method on their federal income tax return.

Pursuant to Rev 302.07, if the filing requirement for subsequent years is solely the result of reporting the gain or loss from the installment sale to New Hampshire, a business organization may elect to report the entire gain or loss in a single year for business profits tax purposes although it has not elected pursuant to section 453(d) of the IRC by attaching a completed form DP-95 to the business profits tax return.

FORM
DP-120
Schedule S

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS PROFITS TAX – SMALL BUSINESS CORPORATIONS
COMPUTATION OF "S" CORPORATION GROSS BUSINESS PROFITS

SEQUENCE # 9

INTENT	It is the primary intent of the Department to equate the federally distinguished subchapter "S" corporations with regular corporations. No part of this form shall be construed as to allow a greater deduction from income or inclusion to income than would be allowable for regular "C" corporations. (Rev 302.01).
NEED HELP	Please see Rev 302.01 or contact Central Taxpayer Services at (603) 271-2191. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.
WHO MUST FILE	Corporations which qualify for and file as Subchapter "S" corporations for federal income tax purposes pursuant to the Internal Revenue Code, as amended, are treated the same as corporations which file as regular "C" corporations for federal income tax purposes. All business organizations organized as Subchapter "S" corporations for federal income tax purposes, that have gross business receipts in excess of $50,000 must file New Hampshire Form DP-120.
WHEN TO FILE	Form DP-120 must be filed with Form NH-1120.

For the CALENDAR year **2007** or other taxable period beginning ______ (Mo Day Year) and ending ______ (Mo Day Year)

NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER

WERE ANY DISTRIBUTIONS MADE TO NEW HAMPSHIRE SHAREHOLDERS? Yes ☐ No ☐
If yes, then you are required to file Form DP-9 under separate cover on or before May 1st after the end of the calendar year, to report actual distributions to New Hampshire shareholders, pursuant to RSA 77:17-a.

1 Income and Deductions from Federal Form 1120S. SHOW ALL LOSSES IN PARENTHESIS, e.g. ($50)

(a) Ordinary income (loss) from trade or business activities .... 1(a)
(Federal Form 1120S, Page 1, Line 21)

(b) Net income (loss) from rental real estate activities .... 1(b)

(c) Net income (loss) from other rental activities .... 1(c)

(d) Income (loss) such as but not limited to .... 1(d)
interest, dividend or royalty income

(e) Capital gain on the sale of assets .... 1(e)

(f) Net gain (loss) under section 1231 .... 1(f)
(include items and amounts required to be reported separately to shareholders)

(g) Other income .... 1(g)

(h) Other "S" Corporation expenses
(Refer to Rev 302.01 for limitations) .... 1(h) ( )

(i) Total "S" Corporation income and deductions .... 1(i)

2 Other deductions not included in "S" Corporation return allowable to "C" Corporations under the Internal Revenue Code. (Attach supporting schedule) .... 2 ( )

3 "S" Corporation Gross Business Profits (Loss)
(Combine Line 1(i) and Line 2.) Enter here and on Form NH-1120, page 1, Line 1(a) or if the bonus depreciation was taken enter on Line 1(a) of Schedule R 3

FORM
NOL WORKSHEET
After 6/30/05

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

WORKSHEET FOR APPORTIONMENT OF NET OPERATING LOSS (NOL)

EFFECTIVE FOR TAXABLE PERIODS ENDING ON OR AFTER JULY 1, 2005 (SEE RSA 77-A:4,XIII)

LINE 1	Enter this period's NOL as defined in the United States Income Tax Regulations relative to IRC Section 172 in effect pursuant to RSA 77-A:4, XIII. If a gain or -0-, **DO NOT** use this worksheet. (Business organizations not qualifying for treatment as a Subchapter "C" Corporation under the IRC should calculate their NOL as if the business organization were a Subchapter "C" Corporation.)
LINE 2	Enter on Line 2 the current period's New Hampshire apportionment percentage from Form DP-80, Line 5, expressed to six decimal places.
LINE 3	Enter the amount of Line 1 multiplied by Line 2.
LINE 4	From July 1, 2005 and forward, $1,000,000 is the maximum amount that may be carried forward.
LINE 5	Enter the lesser of Line 3 or Line 4. This is your New Hampshire NOL available from the current period for carryforward.

COMBINED FILERS: Rev 303.03(e) states with regard to NOLs for combined filers that each business organization subject to RSA 77-A shall treat its apportioned share of the combined loss amount as a tax attribute which remains with that business organization. The individual member's net operating loss, pursuant to RSA 77-A:4,XIII applied to the individual member's allocated portion of the BPT liability, should be tracked in the event of an individual member's disposition or acquisition.

YOU MAY USE THIS WORKSHEET IF YOUR CURRENT TAXABLE PERIOD REFLECTS A LOSS FOR NEW HAMPSHIRE GROSS BUSINESS PROFITS AND THE TAXABLE PERIOD ENDS ON OR AFTER JULY 1, 2005. FOR TAXABLE PERIODS ENDING BEFORE JULY 1, 2005, USE A 2004 NOL WORKSHEET AVAILABLE ON OUR WEBSITE.

1 The amount of the current period net operating loss (See tax type line reference below)...................................... 1

Proprietorship: Line 8 of NH-1040
Fiduciary: Line 6 of NH-1041
Partnership: Line 7 of NH-1065
Corporation: Line 1(c) of NH-1120

2 Current period apportionment percentage from Form DP-80, expressed to six decimal places .... 2 .

3 Apportionment limitations (Line 1 multiplied by Line 2) 3

4 Statutory limitations (See instructions above) 4

5 New Hampshire Net Operating Loss available for carryforward (the lesser amount of Line 3 or Line 4) 5

FORM
DP-132

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

NET OPERATING LOSS (NOL) DEDUCTION

For the CALENDAR year **2007** or other taxable period beginning ______ (Mo Day Year) and ending ______ (Mo Day Year)

SEQUENCE # 7

NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER

	COLUMN (A) Ending date of taxable period in which NOL occurred. (Mo Day Yr)	COLUMN (B) New Hampshire net operating loss available for carryforward from Net Operating Loss Worksheets.	COLUMN (C) Amount of NOL carryforward which has been used in taxable periods prior to this taxable period.	COLUMN (D) Amount of NOL to be used as a deduction in this taxable period.	COLUMN (E) Amount of NOL to carryforward to future taxable period.
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

11 Amount of NOL carryforward deducted this taxable period. (Sum of Column D, Lines 1-10) 11

This is the amount to be reported on the applicable Business Profits Tax return. **NOTE:** Column (B) less Column (C) should equal the sum of Column (D) plus Column (E). This amount cannot exceed the New Hampshire Adjusted Gross Business Profits before the NOL deduction.

WHEN TO USE THIS FORM	Use this form to detail the NOL carryforward amounts which comprise the current tax period NOL deduction taken on Form NH-1040, NH-1041, NH-1065 or NH-1120. This form must be attached to the New Hampshire tax return in the taxable period the NOL deduction is claimed. No loss amounts incurred before 7/1/97, shall contribute to the net operating loss deduction.
NAME AND SSN	Enter name and SSN, FEIN, or DIN in the space provided. Social Security Numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever SSN's or FEIN's are required, taxpayers who have been issued a DIN, shall use their DIN only, and not SSN or FEIN.

Column (A)	Enter the month, day, and year of each taxable period from which the NOL is being carried forward.
Carry Forward	A net operating loss may be carried forward for the following number of years: Tax Year Ending On or Before — Carryforward — Losses Incurred 6/30/02 .... 5 years .... 1/1/89 - 6/30/97 Tax Year ending On or <ins>After</ins> — Carryforward — Losses Incurred 7/1/02 .... 10 years .... On or After 7/1/97
Column (B)	Enter the amount of the NOL which is available for carryforward purposes. For tax periods ending before July 1, 2005, the carryforward amount is computed by first carrying the loss back three years and then offsetting the loss by any profits during those three tax periods. (However, the carryback cannot result in an amended return or a refund in those carryback years). If a loss remains after carryback and offset, then the remaining loss must be apportioned using the apportionment percentage of the loss period. The apportioned loss cannot exceed the following limits based on the tax period the loss was incurred: From July 1, 2003 to June 30, 2004, $500,000 is the maximum amount that may be carried forward. From July 1, 2004 to June 30, 2005, $750,000 is the maximum amount that may be carried forward. Prior to July 1, 2003, the maximum amount that may be carried forward is $250,000. For tax periods ending on or after July 1, 2005, no carryback is required or allowed. In addition, the maximum amount that may be carried forward was increased to $1,000,000.
Column (C)	Enter the NOL amount that was claimed as a deduction in the prior taxable period(s).
Column (D)	Enter only those amounts that will be claimed as a deduction this taxable period.
Column (E)	Enter the excess amount(s) available for future deduction.

Administrative Rule Rev 303 of the New Hampshire Business Profits Tax includes guidance on how to compute the NOL. The RSA's and administrative rules regarding NOL provisions (RSA 77-A:4,XIII and Rev 303.03) may be obtained from our web site at www.revenue.nh.gov or by visiting any New Hampshire Depository Library or the New Hampshire State Library, 20 Park Street, Concord, NH 03301, where copies may be made for a fee. Forms may be ordered for free by calling our forms line at (603) 271-2192. If you do not have access to the internet, or if you have specific questions concerning NOL provisions, please contact Central Taxpayer Services, telephone (603) 271-2191. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

FORM
DP-132-WE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

NET OPERATING LOSS (NOL) DEDUCTION FOR COMBINED GROUPS

SEQUENCE #7

For the CALENDAR year **2007** or other taxable period beginning ____________ and ending ____________
Mo Day Year Mo Day Year

PRINCIPAL NEW HAMPSHIRE BUSINESS ORGANIZATION	FEDERAL EMPLOYER IDENTIFICATION NUMBER, SOCIAL SECURITY NUMBER, OR DEPARTMENT IDENTIFICATION NUMBER

NEW HAMPSHIRE NEXUS MEMBERS

COLUMN (A)	COLUMN (B)	COLUMN (C)	COLUMN (D)	COLUMN (E)
Ending date of tax year in which NOL occurred as calculated, per applicable statute and administrative rule.	NOL amount available for carryforward. See instructions for limitations.	Amount of NOL carry forward which has been used in taxable periods prior to this taxable period.	Amount of NOL to be used as a deduction in this taxable period.	Amount of NOL to carry forward to future taxable periods.

NEXUS MEMBER NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER, SOCIAL SECURITY NUMBER, OR DEPARTMENT IDENTIFICATION NUMBER

	(A) Mo Day Yr		(B)		(C)		(D)		(E)
1		1		1		1		1	
2		2		2		2		2	
3		3		3		3		3	
4		4		4		4		4	
5		5		5		5		5	
6		6		6		6		6	
7		7		7		7		7	
8		8		8		8		8	
9		9		9		9		9	
10		10		10		10		10	

11 Amount of NOL carryforward deduction for this nexus member (total of Column D) ... 11

NEXUS MEMBER NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER, SOCIAL SECURITY NUMBER, OR DEPARTMENT IDENTIFICATION NUMBER

	(A) Mo Day Yr		(B)		(C)		(D)		(E)
1		1		1		1		1	
2		2		2		2		2	
3		3		3		3		3	
4		4		4		4		4	
5		5		5		5		5	
6		6		6		6		6	
7		7		7		7		7	
8		8		8		8		8	
9		9		9		9		9	
10		10		10		10		10	

11 Amount of NOL carryforward deduction for this nexus member (total of Column D) 11

12 Total of NOL carryforward deduction this taxable period 12
(Sum of each nexus members Line 11)

This is the amount to be reported on NH-1120-WE.

NOTE: Column (B) less Column (C) should equal the sum of Column (D) plus Column (E). Use additional Forms DP-132-WE if you have NOL carryforward deduction(s) from more than two entities.

FORM
DP-132-WE
Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

NET OPERATING LOSS (NOL) DEDUCTION FOR COMBINED GROUPS

INSTRUCTIONS

WHEN TO USE THIS FORM	Use this form to detail the NOL carryforward amounts which comprise the current taxable period NOL deduction taken on NH-1120-WE.

NOTE: This worksheet is applicable only when the combined group members are the same in all taxable periods. See Rev 303

If there are more than two New Hampshire nexus members of the combined group, attach additional Forms DP-132-WE.

Column (A)	Enter the month, day, and year of each taxable period from which the NOL is being carried forward.
Carryforward	A net operating loss may be carried forward for the following number of tax periods: Tax Period Ending On or Before 6/30/02 — Carryforward 5 tax periods — Losses Incurred 1/1/89 - 6/30/97 Tax Period Ending On or After 7/1/02 — Carryforward 10 tax periods — Losses Incurred On or After 7/1/97
Column (B)	Enter the amount of the NOL which is available for carryforward purposes. For tax periods ending before July 1, 2005, the carryforward amount is computed by first carrying the loss back three years and then offsetting the loss by any profits during those three taxable periods. (However, the carryback cannot result in an amended return or a refund in those carryback years). If there is more than one New Hampshire nexus member in the combined group, then the carryback loss must be allocated in accordance with the New Hampshire Administrative Rules, Rev 303.03 in existence for that tax period. If a loss remains after carryback, offset and allocation (if any), then the remaining loss must be apportioned using the apportionment percentage of the loss period. The apportioned loss cannot exceed the following limits based on the tax period the loss was incurred: from July 1, 2003 to June 30, 2004, $500,000 is the maximum amount that may be carried forward, and from July 1, 2004 to June 30, 2005, $750,000 is the maximum amount that may be carried forward. Prior to July 1, 2003, the maximum amount that may be carried forward is $250,000 for each member of the combined group. For tax periods ending on or after July 1, 2005, no carryback is required or allowed. In addition, the maximum amount that may be carried forward was increased to $1,000,000.
Column (C)	Enter the NOL amount that was claimed as a deduction in the prior taxable period(s).
Column (D)	Enter only those amounts that will be claimed as a deduction this taxable period.
Column (E)	Enter the excess amount(s) available for future deduction.

Administrative Rule Rev 303 of the New Hampshire Business Profits Tax includes guidance on how to compute NOL. The RSA's and administrative rules regarding NOL provisions (RSA 77-A:4,XIII and Rev 303.03) may be obtained from our web site at www.revenue.nh.gov or by visiting any New Hampshire Depository Library or the New Hampshire State Library, 20 Park Street, Concord, NH 03301, where copies may be made for a fee. You may access our web site at www.revenue.nh.gov or forms may be ordered for free 24 hours a day, 7 days a week by calling our forms line at (603) 271-2192. If you do not have access to the internet, or if you have specific questions concerning NOL provisions, please contact the Audit Division, 45 Chenell Drive, Concord, NH 03302-0457, telephone (603) 271-3400. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

IMPORTANT - NOL DEDUCTIONS

Carryforward	A New Hampshire Net Operating Loss may be carried forward for 5 or 10 taxable periods following the loss year provided, however, that no loss amounts incurred prior to January 1, 1989 shall be used to calculate the NOL deduction.
Carryback for taxable periods ending before July 1, 2005	For losses incurred for taxable periods ending before July 1, 2005, the following applies: (1) Any loss amount shall first be carried back to those taxable periods required by the Internal Revenue Code without application of the election in Section 172(b) (3) and applied to any income in the carryback tax periods, before any remaining loss is carried forward as a net operating loss deduction. (2) The carryback of losses as provided in (1) above shall result in neither an allowable net operating loss deduction in the carryback taxable periods nor a refund of previously paid taxes. Amended returns filed for such purposes shall be prohibited. (3) The business organization's failure to carryback net operating losses and apply them to the income of prior profitable taxable periods shall result in the loss being presumed to be fully absorbed in the carryback taxable periods. A law change which was effective for taxable periods ending on or after July 1, 2005 removed the regulations requiring carryback.
Apportionment	The Net Operating Loss carryforward shall be apportioned pursuant to RSA 77-A:3, RSA 77-A:4, Rev 303.03 and Rev 304.

FORM
DP-160
Schedule CR

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

SCHEDULE OF BUSINESS PROFITS TAX CREDITS
RSA 77-A:5

SEQUENCE # 8

CREDIT FOR TAXES PAID UNDER RSA 400-A	A business organization which is also subject to the tax imposed under a creditable tax shall be allowed a credit against its Business Profits Tax liability for the Insurance Premium tax liability paid on the related return for the prescribed due date that falls **within** its taxable period for Business Profits Tax purposes. If the taxable period for the Business Profits Tax is different from that for the creditable taxes, then the business organization shall be allowed the credit for the taxable period that ends within the tax period for Business Profits Tax purposes. For example, a Business Profits Tax calendar year 2007 filer would be allowed a credit for the total creditable tax liability paid on the 2006 return due in March 2007.
WHEN TO USE	Use this Form DP-160 Schedule CR to report credits taken pursuant to RSA 77-A:5, RSA 162-L and RSA 162-P.
Name and ID Numbers	In the spaces provided on this Schedule CR, enter the beginning and ending dates of the taxable period if different from the calendar year. Social Security Numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever SSN's or FEIN's are required, taxpayers who have been issued a DIN, shall use their DIN only, and not SSN or FEIN.
Name, and Identification Numbers	Please PRINT the taxpayer's name, Social Security Number (SSN), Federal Employer Identification Number (FEIN), or Department Identification Number (DIN) in the spaces provided. If you have received a booklet of tax forms that are preprinted, please use that form. Social Security Numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever SSN's or FEIN's are required, taxpayers who have been issued a DIN, shall use their DIN only, and not SSN or FEIN.
LINE 1	Enter the total amount of taxes paid pursuant to RSA 400-A, Taxation of Insurance Companies.
LINE 2	**CDFA-Investment Tax Credit, per RSA 162-L and RSA 77-A:5, XI.** 2(a) Credit for this tax period .... $ ________ 2(b) Credit from prior tax period .... $ ________ 2(c) **Subtotal** of Lines 2(a) and 2(b). Not to exceed $1,000,000* .... $ ________ 2(d) Minus CDFA-Investment Tax Credits utilized against the taxes imposed by RSA 400-A and/or RSA 77-E .... $ ________ 2(e) **Total** credit available against Business Profits Tax liability .... $ ________ Enter on Line 2 below.
LINE 3	**The Economic Revitalization Zone (ERZ) Tax Credit** enter the amount of any ERZ Credit as authorized by the New Hampshire Department of Resources and Economic Development (DRED) pursuant to RSA 162-N and RSA 77-A:5, XII.
LINE 4	**Research & Development Tax Credit** enter the amount of credit awarded by the Department with taxpayer's application (Form DP-165) pursuant to RSA 162-P and RSA 77-A:5, XIII.
*** If any portion of the CDFA-Investment Tax Credit is claimed on Line 6 of the BET return, or claimed as a credit against the New Hampshire Insurance Premium Tax, then the combined total of the CDFA credit shall not exceed $1,000,000.**	
LINE 5	Enter the sum of Lines 1, 2, 3, and 4.
LINE 6	Enter the amount of New Hampshire Business Profits Tax as computed on Form NH-1120, Form NH-1065, Form NH-1041 or Form NH-1040.
LINE 7	Enter the lesser amount of Line 5 **or** Line 6. This is the total amount of statutory credits allowed under RSA 77-A:5. Enter this amount on the line "CREDITS ALLOWED UNDER RSA 77-A:5" on your New Hampshire Business Profits Tax return.

For the CALENDAR year **2007** or other taxable period beginning ________ (Mo Day Year) and ending ________ (Mo Day Year)

NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER

1	Taxes paid pursuant to RSA 400-A Taxation of Insurance Companies .... 1 (This is net of BET if BET was taken as a credit against RSA 400-A)		
2	CDFA - Investment Tax Credit 2		
3	Economic Revitalization Zone Tax Credit 3		
4	Research & Development Tax Credit 4		
5	Total credits allowable pursuant to RSA 77-A:5 (Enter the sum of Lines 1 through 4) 5		
6	Total New Hampshire Business Profits Tax 6		
7	Total amount of allowable credits (Enter the lesser of Line 5 or Line 6) 7		

Total amount of these credits shall not exceed the tax due under RSA 77-A.

DP-160
Rev 09/2007

FORM
DP-160-WE
Schedule CR

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

SCHEDULE OF BUSINESS PROFITS TAX CREDITS FOR COMBINED GROUPS

SEQUENCE # 8

APPLICATION OF CREDITS	Credits claimed on Lines 1 through 3 shall apply against the Business Profits Tax liability of the individual member of the water's edge combined group. Rev 306 provides the calculation to determine the individual member's portion of the total tax liability based on each member's activity inside New Hampshire.
SEPARATE SCHEDULES	A separate schedule **must** be filed with Form DP-160-WE when a combined filer claims any credit on Lines 1 through 4 AND more than one member of the combined group is subject to the Business Profits Tax. This separate schedule must show the Rev 306 calculation and application of the credit.
CREDITS FOR TAXES PAID UNDER RSA 400-A	A business organization which is also subject to the tax imposed under a creditable tax shall be allowed a credit against its Business Profits Tax Liability or Insurance Premium tax liability paid on the related return for the prescribed due date that falls **within** its taxable period for Business Profits Tax purposes. If the taxable period for the Business Profits Tax is different from that for the creditable taxes, the business organization shall be allowed the credit for the taxable period that ends within the taxable period for Business Profits Tax purposes. For example, a Business Profits Tax calendar year 2007 filer would be allowed a credit for the total creditable tax liability paid on the 2006 return due in March 2007.
EXCESS CREDITS FOR TAXES PAID UNDER RSA 400-A	For taxes paid under RSA 400-A, if the individual member's credit exceeds such member's portion of the total tax liability using the Rev 306 calculation, then the excess credit shall be allowed as a credit against any other member's tax liability provided such other member is also subject to the tax imposed by RSA 400-A.

INSTRUCTIONS

WHEN TO USE	Use this Form DP-160-WE Schedule CR to report credits taken pursuant to RSA 77-A:5, RSA 162-L and RSA 162-N.
LINE 1	Enter the total amount of taxes paid pursuant to RSA 400-A, Taxation of Insurance Companies.
LINE 2	**CDFA-Investment Tax Credit, per RSA 162-L and RSA 77-A:5, XI.** 2(a) Credit for this tax period .... $____ 2(b) Credit from prior tax period .... $____ 2(c) **Subtotal** of Lines 2(a) and 2(b). Not to exceed $1,000,000* .... $____ 2(d) Minus CDFA-Investment Tax Credits utilized against the taxes imposed by RSA 400-A and/or RSA 77-E .... $____ 2(e) **Total** credit available against Business Profits Tax liability .... $____ Enter on Line 2 below.
LINE 3	**The Economic Revitalization Zone (ERZ) Tax Credit** enter the amount of any ERZ Credit as authorized by the New Hampshire Department of Resources and Economic Development (DRED) pursuant to RSA 162-N and RSA 77-A:5, XII.
LINE 4	**Research & Development Tax Credit** enter the amount of credit awarded by the Department with taxpayer's application (Form DP-165) pursuant to RSA 162-P and RSA 77-A:5, XIII.

*** If any portion of the CDFA-Investment Tax Credit is claimed on Line 6 of the BET return, or claimed as a credit against the New Hampshire Insurance Premium Tax, then the combined total of the CDFA credit shall not exceed $1,000,000.**

LINE 5	Enter the sum of Lines 1, 2, 3, and 4.
LINE 6	Enter the amount of New Hampshire Business Profits Tax as computed on Form NH-1120, Form NH-1065, Form NH-1041 or Form NH-1040.
LINE 7	Enter the lesser amount of Line 5 **or** Line 6. This is the total amount of statutory credits allowed under RSA 77-A:5. Enter this amount on the line "CREDITS ALLOWED UNDER RSA 77-A:5" on your New Hampshire Business Profits Tax return.

For the CALENDAR year **2007** or other taxable period beginning ______ (Mo Day Year) and ending ______ (Mo Day Year)

NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER

1	Taxes paid pursuant to RSA 400-A Taxation of Insurance Companies (This is net of BET if BET was taken as a credit against RSA 400-A)	1	
2	CDFA - Investment Tax Credit	2	
3	Economic Revitalization Zone Tax Credit	3	
4	Research & Development Tax Credit	4	
5	Total credits allowable pursuant to RSA 77-A:5 (Enter the sum of Lines 1 through 4)	5	
6	Total New Hampshire Business Profits Tax	6	
7	Total amount of allowable credits (Enter the lesser of Line 5 or Line 6)	7	

Total amount of these credits shall not exceed the tax due under RSA 77-A.

FORM
DP-165
970

FOR DRA USE ONLY

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
RESEARCH & DEVELOPMENT TAX CREDIT APPLICATION

Taxable period end date: ______________________ (month day year) Date of Request: ______________________ (month day year)

1 Name (Principal NH Filer if combined group):

2 Street Address:

Address (continued):

3 City/State/Zip:

5 Federal Employer Identification Number:

5(a) Social Security Number:

5(b) Department Identification Number:

4 Contact Name & Title: Telephone Number:

6 Qualified Manufacturing Research & Development expenditures (wages only) per Federal return:
Attach copy of Federal Form 6765, Credit for Increasing Research Activities

7 Qualified Manufacturing Research & Development expenditures (wages only) attributable to NH:

8 Amount of Research & Development Credit requested (Line 7 x 10%) not to exceed $50,000:

Signature (in ink) Date

Print Name & Title

MAIL TO: NH DRA
PO Box 488
Concord, NH 03302-0488

FOR DRA USE ONLY

R&D Tax Credit Application
DP-165
Rev. 9/07

FORM
DP-165
Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

RESEARCH & DEVELOPMENT TAX CREDIT APPLICATION

LINE BY LINE INSTRUCTIONS

RSA 77-A:5, XIII allows for a research & development credit for qualified manufacturing research & development expenditures made or incurred during the fiscal year of the company. The taxpayer shall apply for this credit using the Research and Development Tax Credit Application (Form DP-165) which shall be postmarked no later than **June 30** following the taxable period during which research and development expenditure was made or incurred.

Taxable period end date	Include the taxable period end date of the company.
Date of Request	Enter the current date of the application.
Lines 1 - 5	Enter the Principal Filer's Name, Address, the Contact Person's Name and Title, Federal Employer Identification Number (FEIN), Social Security Number (SSN), or Department Identification Number (DIN) of the entity requesting the Research and Development Credit. Wherever FEINs are required, taxpayers who have been issued a DIN shall use their DIN only and not their FEIN.
Line 6	Enter the amount of the Qualified Manufacturing Research & Development expenditures as defined in RSA 77-A:5, XIII(b)(1), and reported on Line 5 the Federal Form 6765 (wages only). Attach a copy of Federal Form 6765.
Line 7	Enter the amount of the Qualified Manufacturing Research & Development expenditures as defined in RSA 77-A:5, XIII(b)(1) that are attributable to New Hampshire activities (wages only).
Line 8	Enter the amount of Research & Development Credit requested by multiplying the New Hampshire Qualified Manufacturing Research & Development expenditures by 10 percent (Line 7 x 10%), not to exceed $50,000.
Signatures	The application must be dated and signed in ink by the taxpayer or authorized agent. In addition, print the name and title of the officer or authorized agent signing the application.
	Mail to: NH DRA, PO Box 488, Concord, NH 03302-0488

FORM

NON-CORP

Schedule R

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

NON-CORPORATE BUSINESS PROFITS TAX RECONCILIATION OF NEW HAMPSHIRE GROSS BUSINESS PROFITS

For the CALENDAR year________ or other taxable period beginning ________________ and ending________________ SEQUENCE # 4B

NAME	FEDERAL IDENTIFICATION NUMBER, SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER

This Schedule R shall be used to reconcile the federal income calculations of the federal partnership and proprietorship income tax return filed with the Internal Revenue Service to the federal income calculated using the Internal Revenue Code (IRC) in effect on December 31, 2000. The revised calculation of federal income shall be used for the New Hampshire income on Line 1(a) through 1(c) and Lines 2 and 3 of the NH-1065 return and income on Lines 1 through 5 of the NH-1040 return. Since the income activities are segregated on the partnership and proprietorship returns, this Schedule R must be used for each income type where IRC Section 179 and bonus depreciation deductions have been taken. Check the appropriate box in the Activities section below to indicate the income activity. If only asset sales require a reconciliation, skip Lines 1 through 4 of this form.

If you are filing a **Fiduciary** Business Profits Tax return, Form NH-1041, you must compute your IRC Section 179 and depreciation expense in Line 2 of the NH-1041 using the IRC in effect pursuant to RSA 77-A:1,XX. You may use the Federal Form 4562, Depreciation and Amortization (2000 Tax Year) to calculate these deductions. If you have any questions, please call Central Taxpayer Services at (603) 271-2191.

STEP 1 ACTIVITIES

Federal ordinary income, profit, expense (loss) reconciled on this form. (Use a separate Schedule R for each type of activity indicated below. Indicate the activity being reconciled with a check mark.)

Partnership Activities		**Proprietorship Activities**	
A ☐	Ordinary Income (Loss) from Trade or Business Activities	G ☐	Net Profit (Loss) from Business
B ☐	Net Income (Loss) from Rental Real Estate Activities	H ☐	Income (Loss) from Rental Activities
C ☐	Net income (Loss) from Other Rental Activities	I ☐	Net Farm Rental Profit (Loss)
D ☐	Other Income (Loss) from Partnership Activities	J ☐	Net Farm Profit (Loss)
E ☐	Net Gain (Loss) from Sale of Assets	K ☐	Net Gain (Loss) from Sale of Assets
F ☐	Installment Sales	L ☐	Installment Sales

STEP 2 DEPRECIATION ADJUSTMENTS

1 Adjusted Federal Income or Loss from Trade or Business Activities

(a) Federal Income (Loss) from Trade or Business Activities from return filed with IRS .... 1(a)

(b) Gain (loss) included in Line 1(a) on sale of assets acquired after September 10, 2001 or on which additional IRC Section 179 expense was taken .... 1(b)

(c) Adjusted Federal Income (Loss) from Trade or Business Activities. [Line 1(a) plus Line 1(b)] .... 1(c)

2 Additions required to Federal Income:

(a) IRC Section 179 expense taken on federal return for assets placed in service during current taxable period .... 2(a)

(b) Bonus depreciation on assets acquired and placed in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) (Federal Form 4562) .... 2(b)

(c) Current year depreciation reported on federal return for assets for which additional Section 179 deductions were reported in any taxable period and/or for which bonus depreciation was reported in any taxable period. .... 2(c)

(d) Other amounts reported on federal return that need to be eliminated due to revisions to the IRC in effect on December 31, 2000 .... 2(d)

(e) Total additions [Sum of Lines 2(a) through Line 2(d)] .... 2(e)

3 Deductions required from Federal Income: (The deductions allowed in this section are the deductions that would be allowed on assets placed in service in 2001 through 2007 using the IRC in effect pursuant to RSA 77-A:1,XX)

(a) IRC Section 179 expense allowed on assets placed in service during current taxable period .... 3(a)

(b) Current year depreciation allowable for assets for which bonus depreciation deductions were reported for any taxable period and/or additional Section 179 deductions for any period were reported on the federal return .... 3(b)

(c) Other deductions required due to revisions to the IRC in effect pursuant to RSA 77-A:1, XX. .... 3(c)

(d) Total deductions [Sum of Lines 3(a) through Line 3(c)] .... 3(d)

4 Adjusted Gross Business Profits [Line 1(c) plus Line 2(e) minus Line 3(d)] (Enter this amount on the appropriate line of your NH-1040 or NH-1065 Business Profits Tax return) ... 4

STEP 3 ASSET SALES

5 Adjustments required on sale of assets acquired and placed in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) or on which the additional IRC Section 179 expense was taken. (The federal calculation of any gain (loss) on the sale of these assets must be adjusted to reflect the different New Hampshire basis for the assets).

(a) Gross sale price for assets acquired and placed in service after September 10, 2001, and before January 1, 2005 (January 1, 2006 for certain assets) or on which the additional IRC Section 179 expense was taken, and sold in current period .... 5(a)

(b) New Hampshire basis of assets acquired and placed in service after September 10, 2001, and before January 1, 2005 (January 1, 2006 or certain assets) or on which the additional IRC Section 179 expense was taken, and sold in current taxable period plus related selling expenses .... 5(b)

(c) New Hampshire gain (loss) on sale of assets acquired and placed in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) or on which the additional IRC Section 179 expense was taken. [Line 5(a) less Line 5(b)]. Place this amount on the appropriate line of your NH-1040 or NH-1065 Business Profits Tax Return .... 5(c)

FORM
NON-CORP
Schedule R Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
NON-CORPORATE BUSINESS PROFITS TAX
RECONCILIATION OF NEW HAMPSHIRE GROSS BUSINESS PROFITS
LINE-BY-LINE INSTRUCTIONS

STEP 1	**ACTIVITIES** Check the boxes to indicate the activities that apply.
STEP 2	**DEPRECIATION ADJUSTMENTS**
LINE 1(a)	**Partnership Returns** Ordinary Income (Loss) - Enter the amount from the Federal Partnership Income Tax Return (Form 1065) being filed with the Internal Revenue Service for the same taxable period. Net Income (Loss) from Rental Real Estate Activities - Enter the amount from Schedule K, Line 2 or Federal Form 8825, Line 21. Net Income (Loss) from Other Rental Activities - Enter the amount from Schedule K. Other Income (Loss) from Partnership Activities - Enter the amount of income (loss) not included elsewhere on this reconciliation. **Proprietorship Returns** Net Profit (Loss) from Business - Enter the amount from Schedule C of your Federal Individual Income Tax Return (IRS Form 1040). Income (Loss) from Rental Activities - Enter the total from Part I, Schedule E of your Federal Individual Income Tax Return (IRS Form 1040). Farm Rental Profit (Loss) - Enter the total from Federal Form 4835. Net Farm Profit (Loss) - Enter the amount from Schedule F of your Federal Individual Income Tax return (IRS Form 1040.)
LINE 1(b)	From Part II of Federal Form 4797, and Form 1065, Schedule K enter the total amount of current-period ordinary gains or losses that pertains to sales of business assets on which additional IRC Section 179 expenses were reported in any year and/or for which bonus depreciation was reported in any year.
LINE 1(c)	Enter the sum of Line 1(a) plus Line 1(b).
LINE 2(a)	Enter on Line 2(a) the amount from Line 12 on each Depreciation and Amortization form (IRS Form 4562).
LINE 2(b)	Enter on Line 2(b) the amount from Lines 14 and 25 on each Depreciation and Amortization form (IRS Form 4562).
LINE 2(c)	Determine the amount of depreciation included within Lines 15, 17, 19, 20, 26(h) and 27(h) of IRS Form 4562 for only those assets included in this specific reconciliation relating to: • Assets acquired by the taxpayer after September 10, 2001, and before January 1, 2005, which were placed in service before January 1, 2005 (January 1, 2006 for certain assets) upon which the bonus depreciation was taken during any taxable period; and • Assets acquired after December 31, 2000 for which an IRC Section 179 deduction was taken during any taxable period. **NOTE**: If an asset had both bonus depreciation and Section 179 deductions taken during any taxable period, only include the amount of depreciation one time for that asset. • Add the amounts determined above together and enter the total on Line 2(c).
LINE 2(d)	Other additions required due to revisions to the IRC in effect on December 31, 2000. (Attach a brief description of the additions).
LINE 2(e)	Enter the sum of Lines 2(a) through Line 2(d).
LINE 3(a)	Enter the amount of IRC Section 179 expense deduction that would have been allowed under the IRC in effect on December 31, 2000. The maximum allowed under that code was $20,000.
LINE 3(b)	Using the general and alternative depreciation systems and the "Listed Property" depreciation regulations under the IRC in effect on December 31, 2000, calculate for only the assets included in this specific reconciliation the amount of current-period depreciation on: • Assets acquired after September 10, 2001, and before January 1, 2005, which were placed in service before January 1, 2005 (January 1, 2006 for certain assets) upon which the bonus depreciation was taken during any taxable period and, • Assets acquired after December 31, 2000 for which an IRC Section 179 deduction was taken during any taxable period. • Add the amounts determined above together and enter the total on Line 3(b). NOTE: The Federal Depreciation and Amortization form (IRS Form 4562-2000) or a supplemental depreciation schedule may be used to calculate the amount.
LINE 3(c)	Other deductions required due to revisions to the IRC in effect on December 31, 2000. (Attach a brief description of the deductions.)
LINE 3(d)	Enter the sum of Lines 3(a) through Line 3(c).
LINE 4	Add the amount on Line 1(c) plus Line 2(e) minus Line 3(d). Depending on the type of reconciliation, enter this amount on the appropriate line of your New Hampshire Business Profits Tax return as indicated below. **Type of Reconciliation:** **Enter Line 4 Amount on:** Partnership — Return / Line Ordinary Income (Loss) from Trade or Business Activities .... NH-1065 .... 1(a) Net Income (Loss) from Rental Real Estate Activities .... NH-1065 .... 1(b) Net Income (Loss) from Other Rental Activities .... NH-1065 .... 1(c) Other Income (Loss) from Partnership Activities .... NH-1065 .... 1(f) Proprietorship Net Profit (Loss) from Business .... NH-1040 .... 1 Income (Loss) from Rental Activity .... NH-1040 .... 2(a) Net Farm Rental Profit (Loss) .... NH-1040 .... 2(b) Net Farm Profit or (Loss) NH-1040 3
STEP 3	**ASSET SALES**
LINE 5	Lines 5(a) through Line 5(c) need to be completed only when assets acquired after September 10, 2001 and before January 1, 2005, which were placed in service before January 1, 2005 (January 1, 2006 for certain assets) upon which bonus depreciation was taken or on assets which additional IRC Section 179 expense was taken are disposed of before they have been fully depreciated under both the Federal and New Hampshire depreciation methods. The assets will have a different basis for Federal and New Hampshire purposes until they are fully depreciated, under both methods, creating a different calculation of gain or loss.
LINE 5(a)	Enter the total amount of the gross sales prices on assets described in the Line 5 paragraph that were sold in the taxable period.
LINE 5(b)	Determine the amount of the New Hampshire basis for the assets described in Line 5 above which were sold in the taxable period and add the related selling expenses. Enter the amount calculated on Line 5(c). The New Hampshire basis is the original cost to acquire the asset plus the cost of any improvements reduced by the amount of IRC Section 179 and depreciation expenses as determined using the IRC in effect on December 31, 2000. Refer to the instructions for Line 3(a) and 3(b) to calculate the amount of allowable IRS Section 179 expense and depreciation.
LINE 5(c)	Subtract Line 5(b) from Line 5(a) and enter the result on Line 5(c).
RECORD YOUR RESULT	For a partnership, enter the amount from Line 5(c) of this form on Line 2 or Line 3, as appropriate, of the Partnership Business Profits Tax return (Form NH-1065). For a proprietorship, enter the amount from Line 5(c) of this form on Line 4 or Line 5, as appropriate, of the Proprietorship Business Profits Tax return (Form NH-1040).

Reminder - The Schedule R must be attached to your Partnership (NH-1065) or Proprietorship (NH-1040) Business Profits Tax return.

FORM **NH-1040**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PROPRIETORSHIP BUSINESS PROFITS TAX RETURN

For the CALENDAR year **2007** or other taxable period beginning ______ (Mo Day Year) and ending ______ (Mo Day Year) SEQUENCE # 4A

Due date for CALENDAR year is on or before **April 15, 2008** or the 15th day of the 4th month after the close of the taxable period.

YOU ARE REQUIRED TO FILE THIS FORM IF GROSS BUSINESS INCOME WAS GREATER THAN $50,000.

STEP 1 Print or Type

PROPRIETOR LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
SINGLE MEMBER LIMITED LIABILITY COMPANY	DEPARTMENT IDENTIFICATION NUMBER	FEDERAL EMPLOYER IDENTIFICATION NUMBER

STEP 2 Figure Your Tax

Husband and wife may NOT combine net results of separately held business organizations.

	IRC RECONCILIATION		COLUMN A Proprietor Income	COLUMN B Spouse's Income
1 **NET PROFIT (LOSS) FROM BUSINESS** (From Federal Schedule C)............	☐	 1		
2 **RENTAL INCOME (LOSS)**				
(a) Income (Loss) From Rental Activity (From Federal Schedule E)..............	☐	.... 2(a)		
(b) Net Farm Rental Profit (Loss) (Federal Form 4835, Line 32)................................	☐	.... 2(b)		
(c) **TOTAL**...		2(c)		
3 **NET FARM PROFIT (LOSS)** (From Federal Schedule F..............................	☐	 3		

4 **NET GAIN (LOSS) FROM SALE OF ASSETS HELD FOR USE IN BUSINESS, FARMING AND/OR RENTAL PURPOSES** (Federal Form 4797 or Schedule D)
(See instructions) Attach schedule if additional space is needed.

	(1) Description of Property	(2) Gain or Loss	(3) Accumulated Passive Loss	(4) Total Column 2 + 3		(5) Total Attributed To Proprietor	(6) Total Attributed To Spouse
(a)							
(b)							
(c)	**TOTAL**				4(c)		

5 **INSTALLMENT GAIN (LOSS)** (Federal Form 6252) (See instructions) Attach schedule if additional space is needed.

	(1) Date of Original Sale Mo Day Year	(2) Gain or Loss	(3) Accumulated Passive Loss	(4) Total Column 2 + 3		(5) Total Attributed To Proprietor	(6) Total Attributed To Spouse
(a)	| |						
(b)	| |						
(c)	**TOTAL**				5(c)		

		Column A	Column B
6 **Gross Business Profits** [Combine Lines 1, 2(c), 3, 4(c), and 5(c)]	6		
7 **Compensation for Personal Services** (See worksheet and instructions)	7	( )	( )
8 **Subtotal** (Combine Line 6 and Line 7. If negative, show in parenthesis)................................ (See instructions for NOL carryforward provisions.)	8		
9 **New Hampshire Net Operating Loss Deduction** (Attach Form DP-132)	9	( )	( )
10 **Other Additions and Deductions** per RSA 77-A:4 (If negative, show in parenthesis.) ..	10		
11 **Adjusted Gross Business Profits** .... (Combine Line 8 and Line 9 adjusted by Line 10. If negative, show in parenthesis.)	11		
12 **New Hampshire Apportionment** (Form DP-80, Line 5. Express as a decimal to 6 places.) . Interstate Proprietorships must apportion income – See DP-80 instructions.	12	•	•
13 **New Hampshire Taxable Business Profits** (Line 11 x Line 12. If negative, enter zero.)	13		
14 **New Hampshire Business Profits Tax** (Line 13 x 8.5%)	14		

STEP 3 Figure Your Credits

		Column A	Column B
15 **Credits**: allowed under RSA 77-A:5 as shown on Form DP-160	15		
16 **Subtotal** (Line 14 minus Line 15)	16		
17 **Business Enterprise Tax Credit** (See instructions)	17		
18 **Business Enterprise Tax Credit** to be applied against Business Profits Tax (Enter the lesser of Line 16 or Line 17. See instructions)	18		
19 (a) New Hampshire Business Profits Tax Net of Statutory Credits (Line 16 minus Line 18) .	19(a)		
(b) New Hampshire Business Profits Tax Net of Statutory Credits (Sum of Line 19(a), Columns A and B.)	19(b)		

ENTER THE AMOUNT FROM LINE 19(b) ON LINE 1(b) OF THE BT-SUMMARY.
THIS RETURN MUST BE FILED WITH THE BT-SUMMARY AND ALL APPLICABLE FEDERAL SCHEDULES.

NH-1040
Rev. 09/2007

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PROPRIETORSHIP BUSINESS PROFITS TAX RETURN

LINE-BY-LINE INSTRUCTIONS

STEP 1 Name and Social Security Number	At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year. Please PRINT the taxpayer's name, Social Security Number (SSN), Federal Employer Identification Number (FEIN), or Department Identification Number (DIN) in the spaces provided. Enter spouse's name and SSN in the spaces provided for separate proprietorship only. Social Security Numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever SSN's or FEIN's are required, taxpayers who have been issued a DIN, shall use their DIN only, and not SSN or FEIN.
NOTE	Husband and wife may NOT combine net results of separately held business organizations. All applicable federal forms, schedules C, D, E, F, 4797, or 6252, as applicable, must be attached.

STEP 2 Figure Your Tax

Line 1 **IRC RECONCILIATION**
Check the box and complete the appropriate Schedule R for each separate activity to reconcile federal taxable income to NH taxable income based on the IRC in effect on December 31, 2000.

PROFIT (LOSS) FROM BUSINESS
Enter the total net profit (loss) of all separately owned Schedule C business activities in the respective column. Please be sure to enter the net profit (loss) from all of your separate business activities in your column and all of the net income (loss) from your spouse's separate business activities in the spouse's column. **SPOUSES JOINTLY OWNING AND OPERATING A SCHEDULE C BUSINESS ACTIVITY WILL BE PRESUMED TO BE A SINGLE PROPRIETORSHIP AND SHOULD REPORT THE TOTAL PROFIT (LOSS) UNDER ONE COLUMN.** If a loss, show dollar amounts in parenthesis, e.g. ($50). If any of the Schedule C activity is conducted outside New Hampshire, you must report on Line 1 the TOTAL net profit (loss) from all Schedule C activity. You are also required to complete and file Form DP-80, Apportionment of Income. See Line 12 for further instructions on apportionment.

Line 2 **RENTAL INCOME (LOSS)**
Enter the total amount of rental income (loss) attributable to you and/or your spouse under the appropriate column. **SPOUSES JOINTLY OWNING OR SELLING RENTAL PROPERTY WILL BE PRESUMED TO BE A SINGLE PROPRIETORSHIP AND SHOULD REPORT THE TOTAL RENTAL INCOME (LOSS) UNDER ONE COLUMN**. If the rental income (loss) is derived from joint ownership and the other owner is not reporting on this form, attach a schedule showing the joint owner's name(s), social security number(s) and respective share of net income (loss).
If rental property is owned both inside and outside New Hampshire, you must report on Line 2 the TOTAL net income (loss) from all rental property activity. You are also required to complete and file Form DP-80, Apportionment of Income. See Line 12 for further instructions on apportionment.

LINE 2(a) Enter the total of Federal Form 1040, Schedule E, Line 22, columns A + B + C. Include only the Line 22 amounts attributable to rental activity.

LINE 2(b) Enter the amount shown on Federal Form 4835, Net Farm Rental Profit (Loss), Line 32. If a loss, show dollar amount in parenthesis, e.g. ($50).

LINE 2(c) Enter the sum of Lines 2(a) and 2(b) on Line 2(c) separately for Column A and Column B.

Line 3 **FARM PROFIT (LOSS)**
Enter the total amount of your net farm profit (loss) from Federal Form 1040, Schedule F, Line 36.

Line 4 **NET GAIN (LOSS) ON SALE OF ASSETS FROM A BUSINESS, FARMING AND/OR RENTAL ACTIVITIES.**

Line 4(a) and Line 4(b) If you need additional space, please attach a schedule.

- Column 1: Enter the description of property held or used for business as shown on Federal Form 1040, Schedule D or Form 4797, e.g. land, building, vehicle, etc.
- Column 2: Enter the amount shown on Schedule D or Form 4797 as a gain (loss). If a loss, show dollar amount in parenthesis, e.g. ($50).
- Column 3: Enter any amount which is attributable to an accumulated passive loss used to calculate the gain (loss) reported in Column 2.
- Column 4: Enter the total of Column 2 plus Column 3.
- Column 5: Enter the amount shown in Column 4 which is attributable to you.
- Column 6: Enter the amount shown in Column 4 which is attributable to your spouse.

Line 4(c) Enter the total of Lines 4(a) and 4(b) on Line 4(c) separately for Column A and Column B.

Line 5 **INSTALLMENT GAIN (LOSS)**
Taxpayers who are reporting the sale of business assets on the installment basis for federal tax purposes must also use the installment method on Form NH-1040. Under certain conditions, an election can be made by using Form DP-95 to report the entire gain in the year of sale. Form DP-95 may be obtained by calling (603) 271-2192 or from our web site at www.revenue.nh.gov.
Taxpayers who have sold business or rental property on the installment basis will be considered a business organization until all the installments have been reported and the total tax paid. You MUST file a return every year, regardless of the amount of installments, if the actual sales price exceeded $50,000 for taxable periods ending July 1, 1993, to the present.

Line 5(a) and Line 5(b) If you need additional space, please attach a schedule.

- Column 1 Enter the original date of the sale.
- Column 2 Enter the taxable amount of gain or loss from Federal Form 6252 for this tax year. If a loss, show dollar amount in parenthesis, e.g. ($50).
- Column 3 Enter any amount which is attributable to an accumulated passive loss used to calculate the gain (loss) reported in Column 2.
- Column 4 Enter the total of Column 2 plus Column 3.
- Column 5 Enter the amount shown in Column 4 which is attributable to you.
- Column 6 Enter the amount shown in Column 4 which is attributable to your spouse.

Line 5(c) Enter the total of Lines 5(a) and 5(b) on Line 5(c).

STEP 2 Figure Your Tax (continued)

Line 6 Combine Lines 1, 2(c), 3, 4(c) and 5(c) separately for Column A and Column B.

Line 7 COMPENSATION FOR PERSONAL SERVICES (SEE COMPENSATION WORKSHEET)

Enter on Line 7 the value of the services performed by the proprietor during the taxable period. Enter the proprietor's compensation in Column A and enter your spouse's compensation in Column B. Compensation is only allowed for the proprietor who actually renders personal services to the business organization. The **MINIMUM** statutory deduction of $6,000 is allowed for actual services rendered during the current taxable period. RSA 77-A:4 limits the **MAXIMUM** compensation deduction to the sum of the following amounts included in your federal income tax schedules after you consider the amount of income attributable to the return on Business Assets and return on non-owner employees wages: Prop-Comp worksheet should be used to make this calculation.

(1) Net profit (loss) from Federal Form 1040, Schedule C;
(2) Income (loss) from rental properties from Federal Form 1040, Schedule E;
(3) Net farm profit (loss) from Federal Form 1040, Schedule F;
(4) Not to exceed 15% of the sales price as shown on Federal Form 4797 or 6252 for the sale of business assets provided you acted as the broker or agent and no other broker or agent was involved in the sale of the property.
(5) **In instances where the proprietor acts as a co-broker, the maximum deduction shall be the difference between the amount to be determined in (4) above and the amounts paid to other brokers or agents.**

A business organization may utilize comparative compensation data from business organizations of similar size, volume and complexity from industry statistics or from publications such as the most current editions of the Occupational Outlook Handbook published by the US Department of Labor Statistics and available at www.bls.gov and the New Hampshire Wages and Benefits published by the New Hampshire Department of Employment Security and available at www.nhes.state.nh.us, as a reference point. **You must maintain adequate records to substantiate the activities performed by you and the methods used to determine the rate of compensation for such activities**.

Line 8 SUBTOTAL

Combine Line 6 and Line 7 separately for Column A and Column B. If a loss, show dollar amount in parenthesis, e.g. ($50). If either column is negative, this amount represents the net operating loss (NOL) for you or your spouse available for future deduction. This amount may be subject to carryback and apportionment provisions.

Line 9 NEW HAMPSHIRE NET OPERATING LOSS DEDUCTION

Enter the amount of carryforward loss available as shown on Line 11 of Form DP-132. A separate Form DP-132 must be filed for you and your spouse. Form DP-132 must be attached to the return.

Line 10 OTHER ADDITIONS AND DEDUCTIONS

Enter in Column A the net total of all your other additions and deductions allowed or required under RSA 77-A:4. Enter the net total of your spouse's additions and deductions in Column B. Show negative amounts in parenthesis, e.g. ($50).

Line 11 ADJUSTED GROSS BUSINESS PROFITS

Combine Line 8 and Line 9 adjusted by Line 10. If negative, show in parenthesis e.g. ($50).

Line 12 NEW HAMPSHIRE APPORTIONMENT

Proprietorships which have business activity, including rental activity, both inside and outside this state AND which are subject to income taxes (or a franchise tax measured by net income) in another state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, whether or not actually imposed by the other state, must apportion its gross business profits to New Hampshire by using Form DP-80, Apportionment of Income. If you and your spouse each conduct separate business activities both inside and outside New Hampshire, each must complete a separate Form DP-80. Be sure to identify your form by using your social security number and your spouse's form by using your spouse's social security number. Form DP-80 may be obtained from the web site at www.revenue.nh.gov or by calling (603) 271-2192. After completing Form DP-80, enter the apportionment percentage on Line 12 of your Form NH-1040. Show to six decimal places. **All others enter 1.00 on Line 12.**

Line 13 Enter the product of Line 11 multiplied by Line 12. If negative, enter zero.

Line 14 Enter the product of Line 13 multiplied by 8.5%.

STEP 3 Figure Your Credits

Line 15 CREDITS:

Enter the amount of credits allowed under RSA 77-A:5. **Form DP-160, Schedule of Business Profits Tax Credits, must be filed with the return to support all credits claimed on Line 15.** If both you and your spouse are claiming credits on Line 15, then you must file two separate DP-160 Forms. Be sure to identify your form by using your social security number and your spouse's form by using your spouse's social security number. Form DP-160 may be obtained from our web site at www.revenue.nh.gov or by calling (603) 271-2192.
DO NOT INCLUDE THE BET CREDIT ON THIS LINE.

Line 16 Enter the amount of Line 14 minus Line 15.

Line 17 BUSINESS ENTERPRISE TAX CREDIT

Business Enterprise Tax paid shall be applied as a credit against Business Profits Tax. Any unused portion of the credit may be carried forward and allowed against Business Profits Tax due for up to 5 taxable periods from the period in which the Business Enterprise Tax was paid.

To calculate the BET credit to be applied against this year's BPT, complete the BET Credit worksheet for both you and your spouse. The proprietor and spouse proprietor must calculate their BET Credits separately and should complete two separate BET Credit Worksheets.

PROPRIETORSHIP BUSINESS PROFITS TAX RETURN

LINE-BY-LINE INSTRUCTIONS (continued)

PROPRIETOR BET CREDIT WORKSHEET

	Taxable period ended	Taxable period ended	Taxable period ended	Taxable period ended	Taxable period ended
A BET Credit Carryforward Amount *See note below					
B Current Period BET Liability From BET-Prop, Line 5(a), Column A					
C Expiring BET Credit Carryforward **See note below	( )	( )	( )	( )	( )
D BET Credit available (Sum of Lines A, B and C) Enter on Line 17, Column A of NH-1040					
E Current Period BPT liability From NH-1040, Line 16, Column A					
F BET Credit Deduction this period (the lesser of Line D or Line E) Enter on Line 18, Column A of NH-1040					
G Credit Carryforward Amount (Line D minus Line F) IF NEGATIVE, ENTER ZERO. Carry this amount forward and indicate on Line A in subsequent period.					

*Note: The Line A amount in the first column is from Line G, the credit carryforward amount, of the previous year's BET CREDIT WORKSHEET. If this is your initial year of the BET, enter zero.
** Note: The BET credit may be carried forward and allowed against BPT taxes due for 5 (five) taxable periods from the period in which the tax was paid. Any unused credit prior to the 5 most current tax periods expiring in this taxable period is unavailable and should be included in Line C.

SPOUSE PROPRIETOR BET CREDIT WORKSHEET

	Taxable period ended	Taxable period ended	Taxable period ended	Taxable period ended	Taxable period ended
A BET Credit Carryforward Amount **See note below					
B Current Period BET liability from BET-Prop, Line 5(a), Column B					
C Expiring BET Credit Carryforward **See note below	( )	( )	( )	( )	( )
D BET Credit Available (Sum of Lines A, B and C) Enter on Line 17, Column B of NH-1040					
E Current Period BPT liability from NH-1040, Line 16, Column B					
F BET Credit Deduction this period (the lesser of Line D or Line E) Enter on Line 18, Column B of NH-1040					
G Credit Carryforward Amount (Line D minus Line F) IF NEGATIVE, ENTER ZERO. Carry this amount forward and indicate on Line A in subsequent period.					

*Note: The Line A amount in the first column is from Line G, the credit carryforward amount, of the previous year's BET CREDIT WORKSHEET. If this is your initial year of the BET, enter zero.
** Note: The BET credit may be carried forward and allowed against BPT taxes due for 5 (five) taxable periods from the period in which the tax was paid. Any unused credit prior to the 5 most current tax periods expiring in this taxable period is unavailable and should be included in Line C.

STEP 3 Figure Your Credits	Line 18:	Enter the lesser amount of Line 16 or Line 17. If Line 17 is greater than Line 16, then a "Business Enterprise Tax Credit" carryforward exists. Any unused portion of the current period's Business Enterprise Tax Credit may be carried forward and allowed against any Business Profits Tax due in a subsequent taxable period.
	Line 19:	BUSINESS PROFITS TAX NET OF STATUTORY CREDITS (a) Enter the amount of Line 16 minus Line 18. (b) Enter the sum of Line 19(a) Columns A and B. **IF NEGATIVE, ENTER ZERO.** **ENTER THE AMOUNT FROM LINE 19(b) ON LINE 1(b) OF THE BT-SUMMARY.**

FORM
PROP-COMP
Worksheet

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PROPRIETORSHIP BUSINESS PROFITS TAX
PERSONAL COMPENSATION DEDUCTION WORKSHEET

FOR TAXABLE PERIOD	THROUGH
PROPRIETORSHIP NAME OF BUSINESS	FEDERAL EMPLOYER IDENTIFICATION NUMBER DEPARTMENT IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER
PROPRIETOR NAME	

1 Personal Compensation Deduction attributed to Proprietor (Enter on Line 7, Form NH-1040) .... 1 $

2 Approximate number of hours devoted to Proprietorship affairs during period 2

3 Approximate number of hours devoted to other organizations during period 3

4 Did Proprietor perform services for which another business organization paid (or will pay) salaries/wages? .. 4 YES ☐ NO ☐

Return on Non-Owner Employees and Business Assets

5 Number of employees 5

6 Return on non-owner employees .... 6 $
(used in determining the personal compensation deduction, as required by RSA 77-A:4, III (a)

7 Fair market value of all Proprietorship assets (tangible and intangible) .... 7 $

8 Return on business assets .... 8 $
(used in determining the personal compensation deduction, as required by RSA 77-A:4, III (a)

~~~~~~

Use the worksheet below to calculate the maximum deduction allowable under RSA 77-A:4, III. Please note that, even if the maximum allowable deduction is greater than the value of fair and reasonable compensation for the personal services of the proprietor actually devoting time and effort in the operation of the business organization, only the lower amount can be taken as a deduction on the return.

COMPUTATION OF MAXIMUM COMPENSATION DEDUCTION

9 Net profit or loss (Federal Form 1040, Schedule C) 9

10 Net farm profit or loss (Federal Form 1040, Schedule F) 10

11 Net income from rental properties (Federal Form 1040, Schedule E, and Federal Form 4835) 11

12 Commission for services actually performed by the proprietor in brokering the sale of the business organization's assets (Maximum commission not to exceed 15% of sales price shown on Federal Forms 4797 and 6252, and Federal Form 1065, Schedule D, reduced by any brokerage fee paid to other parties) .. 12

13 Maximum allowable compensation deduction (Sum of Lines 9 through 12) 13
~~~~~~

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED PROPRIETORSHIP BUSINESS TAX

2008

TO MAKE YOUR PAYMENT ON-LINE ACCESS OUR WEB SITE AT
www.revenue.nh.gov

1 Who Must Pay Estimated Tax

Every entity required to file a Business Profits and/or Business Enterprise Tax return must also make estimated tax payments for each individual tax for its subsequent taxable period unless the annual estimated tax for the subsequent taxable period for each individual tax is less than $200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period equals or exceeds $200 for either tax. (See paragraph 6 for exceptions).

2 Where to Make Payments

Make estimated tax payments on line at www.revenue.nh.gov or mail estimated tax payments to:

NH DRA (NH DEPT OF REVENUE ADMINISTRATION)
PO BOX 637
CONCORD NH 03302-0637

3 When to Make Payments

CALENDAR YEAR FILERS:

1st quarterly payment due April 15, 2008
2nd quarterly payment due June 16, 2008
3rd quarterly payment due September 15, 2008
4th quarterly payment due December 15, 2008

FISCAL YEAR FILERS:

A quarterly payment is due on or before the 15th day of the 4th, 6th, 9th, and 12th months of the taxable period to which they relate.

FISCAL YEAR FILERS MUST ENTER THE TAX PERIOD ON EACH ESTIMATE FORM.

4 Payment of Estimated Tax

Estimated tax may be paid in full with the initial declaration or in installments on the due dates.

You may make all four estimate payments at one time over the Internet. Specify each date you want a payment to be made from your account and each payment will be withdrawn on the date you specified.

5 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

This penalty will not be imposed if any of the statutory exceptions apply. See Form DP-2210/2220.

6 Exceptions to the Underpayment Penalty

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use Form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty.

7 Need Help

QUESTIONS not covered herein may be answered in our Frequently Asked Questions (FAQ) brochure available on our web site at www.revenue.nh.gov or by calling Central Taxpayer Services at (603) 271-2191.

Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964

FORM
NH-1040-ES

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED PROPRIETORSHIP BUSINESS TAX

TO MAKE YOUR PAYMENTS ON-LINE, ACCESS OUR WEB SITE AT www.revenue.nh.gov

		BET(a)	BPT(b)
1	ESTIMATED TAX BASE AND/OR GROSS BUSINESS PROFITS		
a	BET Taxable Base After Apportionment		
b	New Hampshire Taxable Business Profits After Apportionment		
2	TAX		
a	Line 1(a) x .0075		
b	Line 1(b) x .085		
3	CREDITS		
a	RSA 162-L, CDFA (Investment Tax Credit)		
b	RSA 162-N, CROP (Community Reinvestment Opportunity Program)		
c	RSA 77-A:5 (Please be sure to include the BET Credit)		
4	Estimated tax for current year [Line 2 minus Line 3(a), 3(b) and/or 3(c)]		
5	Overpayment from previous taxable period		
6	Balance of Business Taxes Due (Line 4 minus Line 5)		

COMPUTATION and RECORD of PAYMENTS

Date Paid	Amount of each Installment (1/4 of Line 6 above) BET	BPT	Total Due (BET and/or BPT)	CALENDAR YEAR DUE DATES
1.	$	$	$	April 15, 2008
2.	$	$	$	June 16, 2008
3.	$	$	$	Sept. 15, 2008
4.	$	$	$	Dec. 15, 2008

ESTIMATE TAX FORM INSTRUCTIONS

Line 1 Enter ¼ of the Business Enterprise Tax calculated on Line 6 BET(a) in the tax worksheet above.

Line 2 Enter ¼ of the Business Profits Tax calculated on Line 6 BPT(b) in the tax worksheet above.

Line 3 Enter the TOTAL payment sum of Lines 1 and 2.

IMPORTANT:

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET

(Cut along this line and keep the Estimated Tax Worksheet above for your records)

FORM
NH-1040-ES
732

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED PROPRIETORSHIP BUSINESS TAX - 2008

If required to use DIN, do not use SSN or FEIN

For the CALENDAR year **2008** or other taxable period beginning ________ and ending ________
Mo Day Year Mo Day Year

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

PROPRIETOR'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SINGLE MEMBER LIMITED LIABILITY COMPANY		FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER
ADDRESS (continued)		¼ BET 1 $
CITY/TOWN, STATE & ZIP CODE		¼ BPT 2 $

FOR DRA USE ONLY

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

Make checks payable to: **STATE OF NEW HAMPSHIRE. Enclose, but do not staple or tape your payment to this estimate. Do not file a $0 estimate.**

Amount of This Payment 3 $

NH-1040-ES
Rev. 09/2007

FORM

NH-1040-ES

732

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED PROPRIETORSHIP BUSINESS TAX - 2008

If required to use DIN, do not use SSN or FEIN

FOR DRA USE ONLY

For the CALENDAR year **2008** or other taxable period beginning ______ Mo Day Year and ending ______ Mo Day Year

PLEASE PRINT OR TYPE

PROPRIETOR'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SINGLE MEMBER LIMITED LIABILITY COMPANY		FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER
ADDRESS (continued)		¼ BET 1 $
CITY/TOWN, STATE & ZIP CODE		¼ BPT 2 $

FOR DRA USE ONLY

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

Amount of This Payment 3 $

Make checks payable to: **STATE OF NEW HAMPSHIRE.**
Enclose, but do not staple or tape your payment to this estimate. Do not file a $0 estimate.

NH-1040-ES
Rev. 09/2007

(Cut along this line)

FORM

NH-1040-ES

732

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED PROPRIETORSHIP BUSINESS TAX - 2008

If required to use DIN, do not use SSN or FEIN

For the CALENDAR year **2008** or other taxable period beginning ______ Mo Day Year and ending ______ Mo Day Year

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

PROPRIETOR'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SINGLE MEMBER LIMITED LIABILITY COMPANY		FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER
ADDRESS (continued)		¼ BET 1 $
CITY/TOWN, STATE & ZIP CODE		¼ BPT 2 $

FOR DRA USE ONLY

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

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NH-1040-ES
Rev. 09/2007

(Cut along this line)

FORM

NH-1040-ES

732

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED PROPRIETORSHIP BUSINESS TAX - 2008

If required to use DIN, do not use SSN or FEIN

For the CALENDAR year **2008** or other taxable period beginning ______ Mo Day Year and ending ______ Mo Day Year

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

PROPRIETOR'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SINGLE MEMBER LIMITED LIABILITY COMPANY		FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER
ADDRESS (continued)		¼ BET 1 $
CITY/TOWN, STATE & ZIP CODE		¼ BPT 2 $

FOR DRA USE ONLY

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

Amount of This Payment 3 $

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Enclose, but do not staple or tape your payment to this estimate. Do not file a $0 estimate.

NH-1040-ES
Rev. 09/2007

FORM
NH-1041

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
FIDUCIARY BUSINESS PROFITS TAX RETURN

For the CALENDAR year **2007** or other taxable period beginning ______ Mo Day Year and ending ______ Mo Day Year

SEQUENCE #4A

Due date for CALENDAR year filers is on or before April 15, 2008 or the 15th day of the 4th month after the close of the taxable period.

YOU ARE REQUIRED TO FILE THIS FORM IF GROSS BUSINESS INCOME WAS GREATER THAN $50,000.

STEP 1 Print or Type

NAME OF ESTATE OR TRUST | FEDERAL EMPLOYER IDENTIFICATION NUMBER

STEP 2 Figure Your Tax

IRC RECONCILIATION ☐

1 INCOME

(a) Gross receipts or sales......... 1(a)

(b) Less returns and allowances.. 1(b)

(c) Subtotal [Line 1(a) minus Line 1(b)]... 1(c)

(d) Cost of goods sold and/or operations (Attach schedule).................... 1(d)

(e) Gross profit [Line 1(c) minus Line 1(d)]... 1(e)

(f) Gross rents.. 1(f)

(g) Other income (Attach schedule)... 1(g)

(h) TOTAL INCOME [Combine Lines 1(e) through 1(g)]... 1(h)

2 DEDUCTIONS

(a) Fiduciary fees as actually paid.. 2(a)

(b) Salaries and wages............... 2(b)

(c) Repairs................................. 2(c)

(d) Bad debts.............................. 2(d)

(e) Rental expenses................... 2(e)

(f) Taxes..................................... 2(f)

(g) Interest................................. 2(g)

(h) Contributions......................... 2(h)

(i) Depreciation.......................... 2(i)

(j) Travel/entertainment expenses.. 2(j)

(k) Advertising............................ 2(k)

(l) Other deductions (Attach schedule) 2(l)

(m) TOTAL DEDUCTIONS [Combine Lines 2(a) through 2(l)].. 2(m)

3 NET GAIN (LOSS) FROM SALE OF ASSETS. Federal Form 4797 or Schedule D. Attach schedule if additional space is needed.

	Description of Property		Gain (Loss)
(a)		3(a)	
(b)		3(b)	

(c) TOTAL GAIN (LOSS) FROM SALE OF ASSETS [Combine Lines 3(a) and 3(b)].............................. 3(c)

4 INSTALLMENT GAIN (L0SS). Federal Form 6252. Attach schedule if additional space is needed.

	Date of Original Sale (Mo Day Year)	Description of Property		Gain (Loss)
(a)			4(a)	
(b)			4(b)	

(c) TOTAL GAIN (LOSS) FROM SALE OF ASSETS [Combine Lines 4(a) and 4(b)].............................. 4(c)

5 SEPARATE ENTITY ADJUSTMENT 5

6 GROSS BUSINESS PROFITS (Line 1(h) adjusted by Lines 2(m), 3(c), 4(c) and 5. See instructions) 6

7 NEW HAMPSHIRE ADDITIONS AND DEDUCTIONS

(a) Add back income taxes or franchise taxes measured by income .... 7(a)

(b) New Hampshire Net Operating Loss Deduction (Attach Form DP-132) .... 7(b)

(c) Interest on direct US obligations .... 7(c)

(d) Add the amount of the increase in the basis of assets which was due to the sale or exchange of interest in the trust (RSA 77-A:4,XIV) .... 7(d)

(e) Interest and dividends subject to tax under RSA 77 .... 7(e)

(f) Other additions and deductions required by RSA 77-A:4 (Attach schedule) .... 7(f)

(g) TOTAL ADDITIONS AND DEDUCTIONS [Combine Lines 7(a) through 7 (f)] .... 7(g)

8 Adjusted Gross Business Profits (Line 6 adjusted by Line 7(g). If negative, show in parenthesis) ... 8

9 New Hampshire Apportionment (Form DP-80, Line 5. Express as a decimal to 6 places.) .... 9 .

10 New Hampshire Taxable Business Profits (Line 8 x Line 9. If negative, enter 0.) 10

11 New Hampshire Business Profits Tax (Line 10 x 8.5%)... 11

STEP 3 Figure Your Credits

12 Credits allowed under RSA 77-A:5 as shown on Form DP-160 12

13 Subtotal (Line 11 minus Line 12) 13

14 Business Enterprise Tax Credit (See instructions) 14

15 Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of Line 13 or Line 14. See instructions) 15

16 New Hampshire Business Profits Tax Net of Statutory Credits (Line 13 minus Line 15) 16

ENTER THE AMOUNT FROM LINE 16 ON LINE 1(b) OF THE BT-SUMMARY.
THIS MUST BE FILED WITH THE BT-SUMMARY AND ALL APPLICABLE FEDERAL SCHEDULES.

NH-1041
Rev. 09/2007

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

FIDUCIARY BUSINESS PROFITS TAX RETURN

LINE-BY-LINE INSTRUCTIONS

STEP 1 Name & FEIN	At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year. Please PRINT the estate or trust name and federal employer identification number in the space provided.
STEP 2 Figure Your Tax	**IRC RECONCILIATION**: Check the box and complete the appropriate Schedule R to reconcile federal taxable income to NH taxable income based on IRC in effect on December 31, 2000. Line 1: **INCOME** (a) Enter the gross receipts or sales from all business activity except rental receipts which should be included on Line 1(f). (b) Enter the amount of sales returns and allowances. (c) Line 1(a) minus Line 1(b). (d) Compute your cost of goods sold and/or operations on a separate schedule showing the beginning inventory, purchases made during the period, labor and other costs associated with producing the goods or services and the ending inventory. This schedule must be attached to your return. (e) Line 1(c) minus Line 1(d). (f) Enter the gross amount received for the rental of property. Rental expenses must be deducted on Lines 2(a) through 2(l) and not netted against the gross receipts. (g) Enter any other business income received by the estate or trust. (h) Combine Lines 1(e) through 1(g).
	Line 2: **DEDUCTIONS** (a) Enter the total fees actually paid to the fiduciary for administering the business activities of the estate or trust during the taxable period. (b) Enter the total amount of salaries and wages paid or incurred for the taxable period relating to business activities, provided they have not been deducted elsewhere in the return. (c) Enter the cost of incidental repairs that do not add to the value of business property or prolong its useful life. (d) Enter the business debts that have become worthless during the tax year. (e) Enter the expense incurred to rent space, equipment or other property used in conducting business activity. (f) Enter the taxes paid or accrued by the estate or trust except federal or foreign income tax or taxes paid by the fiduciary on behalf of other parties. To be deductible, the taxes must be properly assessed against the trust or estate and be for its business activities. (g) Enter the interest incurred on borrowed funds which have been used in the business activities reportable under the Business Profits Tax. (h) Enter the business related charitable contributions made during the taxable period in accordance with the IRC as defined by RSA 77-A:1, XX. (i) Enter the depreciation for assets used in business activities reportable under the Business Profits Tax. Attach a schedule showing the description, cost, previous depreciation taken, method and rate of depreciation and the current year amount. Federal Form 4562 may be used for this purpose. (j) Enter the business related expenses for travel or entertainment in accordance with the IRC as defined by RSA 77-A:1, XX. (k) Enter the expenses incurred for advertising the business activities of the trust or estate. (l) Enter the other ordinary and necessary business expenses not included in Line 1(d) or Lines 2(a) through 2(k). A schedule showing the type and amount of each deduction must be attached to this return. (m) Combine Lines 2(a) through 2(l).
	Line 3: **NET GAIN (LOSS) FROM SALE OF ASSETS**. (a & b) Enter a complete description of the business or rental property sold including the address if the property sold was real estate. Report the gain (loss) on the sale without the effects of federal passive loss limitation rules. If a loss, show in parenthesis, e.g. ($50). If you need additional space, please attach a schedule. (c) Enter the total of Lines 3(a) and 3(b) on Line 3(c).
	Line 4: **INSTALLMENT GAIN (LOSS).** (a & b) Taxpayers who are reporting the sale of business assets on the installment basis for federal tax purposes must also use the installment method on the Form NH-1041. Under certain conditions, an election can be made by using Form DP-95 to report the entire gain in the year of sale. Form DP-95 may be obtained from our web site at www.revenue.nh.gov or by calling (603) 271-2192. Taxpayers who have sold business or rental property on the installment basis will be considered a business organization until all the installments have been reported and the total tax paid. You MUST file a return every year, regardless of the amount of installments, if the sale price exceeded $50,000 for taxable periods ending July 1, 1993 to the present. Enter the original date of the sale. Report the installment gain or (loss) received in this taxable period without the effects of federal passive loss limitation rules. If a loss, show in parenthesis, e.g. ($50). If you need additional space, please attach a schedule. (c) Enter the total of Lines 4(a) and 4(b) on Line 4(c).
	Line 5: **SEPARATE ENTITY ADJUSTMENT.** Enter the amounts which arise from the necessity of adjusting gross business profits to accommodate the New Hampshire requirement of separate entity treatment for business organizations. This would include the estate or trust share of a partnership's activity in which it is a partner, as reported on Lines 1(a) through 4(c). Attach a schedule detailing this amount.
	Line 6: **GROSS BUSINESS PROFITS.** Combine Lines 1(h), 2(m), 3(c), 4(c) and 5. If a loss, show in parenthesis, e.g. ($50). If this total is negative, this amount represents the estate or trust net operating loss available for future deduction. This amount may be subject to apportionment provisions.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
FIDUCIARY BUSINESS PROFITS TAX RETURN
LINE-BY-LINE INSTRUCTIONS (continued)

STEP 2 (continued)

Line 7: **NEW HAMPSHIRE ADDITIONS AND DEDUCTIONS.**

(a) Enter the total New Hampshire Business Profits Tax and any income tax, franchise tax measured by net income or capital stock tax assessed by any state or political subdivision that was deducted on this year's federal return. Attach a schedule of taxes by state.

(b) Enter the amount of carryover loss available as shown on Line 11 of Form DP-132. DP-132 must be attached to the return.

(c) Enter the amount of gross business profits as is attributable to income derived from non-taxable interest on notes, bonds or other direct securities of the United States Government.

(d) Add the amount of the increase in the basis of assets which was due to the sale or exchange of interest in the trust (RSA 77-A:4, XIV).

(e) In the case of a trust or estate which is subject to taxation under RSA 77, enter the amount of interest and dividends included in Line 1(g) above attributable to the New Hampshire beneficiary pro rata share of any deduction taken on Line 7(g) or subject to taxation under RSA 77. Interest & Dividends Tax Form DP-10 may be obtained by accessing our web site at www.revenue.nh.gov or calling (603) 271-2192.

(f) Enter the amount of the other additions and deductions required by RSA 77-A:4. (Attach schedule).

(g) Enter the total of Lines 7(a) through 7(f).

Line 8: **ADJUSTED GROSS BUSINESS PROFITS.** Enter the total of Line 6 as adjusted by Line 7(g). If negative, show in parenthesis, e.g. ($50).

Line 9: **NEW HAMPSHIRE APPORTIONMENT**. Fiduciaries which have business activity both inside and outside New Hampshire AND which are subject to income taxes or a franchise tax measured by net income in another state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, whether or not actually imposed by the other state, must apportion their gross business profits to New Hampshire by using Form DP-80, Apportionment of Income. Form DP-80 may be obtained by accessing our web site at www.revenue.nh.gov or calling (603) 271-2192. After completing Form DP-80, enter the apportionment on line 9 of your Form NH-1041. Show to six decimal places. **All others enter 1.00 on Line 9**.

Line 10: Enter the product of Line 8 multiplied by Line 9. If negative, enter zero.

Line 11: Enter the product of Line 10 multiplied by 8.5%.

STEP 3 Figure Your Credits

Line 12: **CREDITS.** Enter the amount of credits allowed under RSA 77-A:5, as shown on Form DP-160. **Form DP-160, Schedule of Business Profits Tax Credits, must be filed with the return to support all credits claimed on Line 12**. DO NOT INCLUDE THE BET CREDIT ON THIS LINE.

Line 13: Enter the amount of Line 11 minus Line 12.

Line 14: **BUSINESS ENTERPRISE TAX CREDIT.** Business Enterprise Tax paid shall be applied as a credit against Business Profits Tax. Any unused portion of the credit may be carried forward and allowed against Business Profits Tax due for up to 5 taxable periods from the period in which the Business Enterprise Tax was paid. To calculate the BET credit to be applied against this year's BPT, complete the following worksheet:

BET CREDIT WORKSHEET

	Taxable period ended ______	Taxable period ended ______	Taxable period ended ______	Taxable period ended ______	Taxable period ended ______
A BET Credit Carryforward Amount *See note below					
B Current period BET liability from Form BET, Line 5					
C Expiring BET Credit Carryforward **See note below	( )	( )	( )	( )	( )
D BET Credit available (Sum of Lines A, B and C) Enter on Line 14 of NH-1041					
E Current period BPT liability From NH-1041, Line 13					
F BET Credit Deduction this period (the lesser of Line D or Line E) Enter on Line 15 of NH-1041					
G Credit Carryforward Amount (Line D minus Line F) IF NEGATIVE, ENTER ZERO. Carry this amount forward and indicate on Line A in subsequent period.					

*Note: The Line A amount in the first column is from Line G, the carryforward amount, of the previous year's BET CREDIT WORKSHEET. If this is your initial year of the BET, enter zero.
**Note: The BET credit may be carried forward and allowed against BPT taxes due for 5 taxable periods from the taxable period in which the tax was paid. Any unused credit prior to the 5 most current tax periods should be included in Line C.

STEP 3 Figure Your Credits (continued)

Line 15: Enter the lesser amount of Line 13 or Line 14. If Line 14 is greater than Line 13, then a Business Enterprise Tax Credit carryforward exists. Any unused portion of the current period's Business Enterprise Tax Credit may be carried forward and credited against any Business Profits Tax due in a subsequent taxable period.

Line 16: Enter the amount of Line 13 minus Line 15. IF NEGATIVE, ENTER ZERO.
ENTER THE AMOUNT FROM LINE 16 ON LINE 1(b) OF THE BT-SUMMARY.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED FIDUCIARY BUSINESS TAX

2008

TO MAKE YOUR PAYMENT ON-LINE ACCESS OUR WEB SITE AT www.revenue.nh.gov

1 Who Must Pay Estimated Tax

Every entity required to file a Business Profits and/or Business Enterprise Tax return must also make estimated tax payments for each individual tax for its subsequent taxable period unless the annual estimated tax for the subsequent taxable period for each individual tax is less than $200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period equals or exceeds $200 for either tax. (See Paragraph 6 for exceptions)

2 Where to Make Payments

Make estimated tax payments on-line at www.revenue.nh.gov or mail estimated tax payments to:

NH DRA (NH DEPT OF REVENUE ADMINISTRATION)
PO BOX 637
CONCORD NH 03302-0637

3 When to Make Payments

CALENDAR YEAR FILERS:

1st quarterly payment due April 15, 2008
2nd quarterly payment due June 16, 2008
3rd quarterly payment due September 15, 2008
4th quarterly payment due December 15, 2008

FISCAL YEAR FILERS:

A quarterly payment is due on or before the 15th day of the 4th, 6th, 9th and 12th months of the taxable period to which they relate.

FISCAL YEAR FILERS MUST ENTER THE TAX PERIOD ON EACH ESTIMATE FORM.

4 Payment of Estimated Tax

Estimated tax may be paid in full with the initial declaration or in installments on the due dates.

You may make all four estimate payments at one time over the Internet. Specify each date you want a payment to be made from your account and each payment will be withdrawn on the date specified.

5 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

This penalty will not be imposed if any of the statutory exceptions apply. See Form DP-2210/2220

6 Exceptions to the Underpayment Penalty

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty.

7 Need Help

QUESTIONS not covered herein may be answered in our Frequently Asked Questions (FAQ) brochure available on the Internet at www.revenue.nh.gov or by calling Central Taxpayer Services at (603) 271-2191.

Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964

FORM
NH-1041-ES

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED FIDUCIARY BUSINESS TAX

TO MAKE YOUR PAYMENT ON-LINE ACCESS OUR WEB SITE AT www.revenue.nh.gov

		BET(a)	BPT(b)
1	ESTIMATED TAX BASE AND/OR GROSS BUSINESS PROFITS		
a	BET Taxable Base After Apportionment		
b	New Hampshire Taxable Business Profits After Apportionment		
2	TAX		
a	Line 1(a) x .0075		
b	Line 1(b) x .085		
3	CREDITS		
a	RSA 162-L, CDFA (Investment Tax Credit)		
b	RSA 162-N, CROP (Community Reinvestment Opportunity Program)		
c	RSA 77-A:5 (Please be sure to include the BET Credit)		
4	Estimated tax for current taxable period [Line 2 minus Line 3(a), 3(b) and/or 3(c)]		
5	Overpayment from previous taxable period		
6	Balance of Business Taxes Due (Line 4 minus Line 5)		

COMPUTATION and RECORD of PAYMENTS

Date Paid	Amount of each Installment (1/4 of Line 6 of worksheet) BET	BPT	Total Due (BET and/or BPT)	CALENDAR YEAR DUE DATES
1.	$	$	$	April 15, 2008
2.	$	$	$	June 16, 2008
3.	$	$	$	Sept. 15, 2008
4.	$	$	$	Dec. 15, 2008

ESTIMATED TAX FORM INSTRUCTIONS

Line 1 Enter ¼ of the Business Enterprise Tax calculated on Line 6 BET(a) in the tax worksheet above.
Line 2 Enter ¼ of the Business Profits Tax calculated on Line 6 BPT(b) in the tax worksheet above.
Line 3 Enter the TOTAL payment sum of Lines 1 and 2.

IMPORTANT:
THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.

(Cut along this line and keep the Estimated Tax Worksheet above for your records.)

FORM
NH-1041-ES
722

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED FIDUCIARY BUSINESS TAX - 2008

FOR DRA USE ONLY

For the CALENDAR year **2008** or other taxable period beginning ______ Mo Day Year and ending ______ Mo Day Year

PLEASE PRINT OR TYPE

FOR DRA USE ONLY

NAME OF ESTATE OR TRUST	FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS	
ADDRESS (continued)	¼ BET 1 $
CITY/TOWN, STATE & ZIP CODE	¼ BPT 2 $
	Amount of This Payment 3 $

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

Make checks payable to: **STATE OF NEW HAMPSHIRE.**
Enclose, but do not staple or tape your payment to this estimate. Do not file a $0 estimate.

NH-1041-ES
Rev. 09/2007

FORM
NH-1041-ES
722

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED FIDUCIARY BUSINESS TAX - 2008

FOR DRA USE ONLY

For the CALENDAR year **2008** or other taxable period beginning ______ (Mo Day Year) and ending ______ (Mo Day Year)

PLEASE PRINT OR TYPE

FOR DRA USE ONLY

NAME OF ESTATE OR TRUST	FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS	
ADDRESS (continued)	¼ BET 1 $
CITY/TOWN, STATE & ZIP CODE	¼ BPT 2 $
	Amount of This Payment 3 $

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

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NH-1041-ES
Rev. 09/2007

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FORM
NH-1041-ES
722

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED FIDUCIARY BUSINESS TAX - 2008

FOR DRA USE ONLY

For the CALENDAR year **2008** or other taxable period beginning ______ (Mo Day Year) and ending ______ (Mo Day Year)

PLEASE PRINT OR TYPE

FOR DRA USE ONLY

NAME OF ESTATE OR TRUST
FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS
ADDRESS (continued)
¼ BET 1 $
CITY/TOWN, STATE & ZIP CODE
¼ BPT 2 $
Amount of This Payment 3 $

MAIL TO: NH DRA
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CONCORD NH 03302-0637

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NH-1041-ES
Rev. 09/2007

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FORM
NH-1041-ES
722

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED FIDUCIARY BUSINESS TAX - 2008

FOR DRA USE ONLY

For the CALENDAR year **2008** or other taxable period beginning ______ (Mo Day Year) and ending ______ (Mo Day Year)

PLEASE PRINT OR TYPE

FOR DRA USE ONLY

NAME OF ESTATE OR TRUST
FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS
ADDRESS (continued)
¼ BET 1 $
CITY/TOWN, STATE & ZIP CODE
¼ BPT 2 $
Amount of This Payment 3 $

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

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NH-1041-ES
Rev. 09/2007

FORM
NH-1065

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PARTNERSHIP BUSINESS PROFITS TAX RETURN

For the CALENDAR year **2007** or other taxable period beginning ________ (Mo Day Year) and ending ________ (Mo Day Year)

SEQUENCE #4A

Due date for CALENDAR year filers is on or before April 15, 2008 or the 15th day of the 4th month after the close of the taxable period.

YOU ARE REQUIRED TO FILE THIS FORM IF GROSS BUSINESS INCOME WAS GREATER THAN $50,000.

STEP 1 Print or Type

NAME OF PARTNERSHIP

FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER

STEP 2 Figure Your Tax

1 **INCOME AND DEDUCTIONS** (See instructions) IRC RECONCILIATION

(a) Ordinary income (loss) from trade or business activities .... 1(a)

(b) Net income (loss) from rental real estate activities .... 1(b)

(c) Net income (loss) from other rental activities .... 1(c)

(d) Income (loss) .... 1(d)

(e) Guaranteed payments to partners .... 1(e)

(f) Other income or (loss) from partnership activities **NOT INCLUDED** in Lines 1(a) through 1(e) above .... 1(f)

(g) Partnership deductions from Federal Form 1065, Schedule K, ... 1(g) ( )

(h) TOTAL [Combine Lines 1(a) through 1(g)]........ 1(h)

2 **NET GAIN (LOSS) FROM SALE OF ASSETS** (See instructions) Attach schedule if additional space is needed.

Description of Property — Gain (Loss)

(a) ________

(b) ________

(c) TOTAL GAIN (LOSS) FROM SALE OF ASSETS [Combine Lines 2(a) and 2(b)]........ 2(c)

3 **INSTALLMENT GAIN (LOSS)** Attach schedule if additional space is needed.

Date of Original Sale (Mo Day Year) — Description of Property — Gain (Loss)

(a) ________

(b) ________

(c) TOTAL INSTALLMENT GAIN (LOSS) [Combine Lines 3(a) and 3(b)] .... 3(c)

4 **SEPARATE ENTITY ADJUSTMENT**........ 4

5 **GROSS BUSINESS PROFITS** Line 1(h) adjusted by Lines 2(c), 3(c) and 4. (See instructions) 5

6 **COMPENSATION DEDUCTION FOR PERSONAL SERVICES** (See instructions) .... 6 ( )

7 **SUBTOTAL** (Line 5 adjusted by Line 6). If a loss show in parenthesis 7

8 **NEW HAMPSHIRE ADDITIONS AND DEDUCTIONS** (See worksheet and instructions)

(a) Add back income taxes or franchise taxes measured by income .... 8(a)

(b) New Hampshire Net Operating Loss Deduction (Attach Form DP-132) .... 8(b) ( )

(c) Interest on direct US obligations .... 8(c) ( )

(d) Wage adjustment required by IRC Section 280C .... 8(d) ( )

(e) Add back expenses related to income exempt under federal constitutional law. .. 8(e)

(f) (Repealed eff. 7/1/07) Distribution from a joint venture or second partnership ..... 8(f)

(g) Add the amount of increase in the basis of assets which was due to the sale or exchange of interest in the partnership (RSA 77-A:4, XIV) .... 8(g)

(h) Interest and dividends subject to tax under RSA 77 .... 8(h) ( )

(i) Add back return of capital received from a Qualified Investment Capital Company . 8(i)

(j) Other additions and deductions required by RSA 77-A:4 (Attach schedule) .... 8(j)

(k) TOTAL ADDITIONS AND DEDUCTIONS [Combine Lines 8(a) through 8(j)] .... 8(k)

9 **Adjusted Gross Business Profits** (Line 7 adjusted by Line 8(k). [If negative, show in parenthesis eg.(50)] 9

10 **New Hampshire Apportionment** (Form DP-80, Line 5. Express as a decimal to 6 places) .... 10 .

11 **New Hampshire Taxable Business Profits** (Line 9 x Line 10) 11

12 **New Hampshire Business Profits Tax** (Line 11 x 8.5%) 12

STEP 3 Figure Your Credits

13 **Credits** allowed under RSA 77-A:5 as shown on Form DP-160 13

14 **Subtotal** (Line 12 minus Line 13) 14

15 **New Hampshire Business Enterprise Tax Credit** (See instructions) 15

16 **New Hampshire Business Enterprise Tax Credit** to be applied against Business Profits Tax (Enter the lesser of Line 14 or Line 15. See instructions) 16

17 **New Hampshire Business Profits Tax Net of Statutory Credits** (Line 14 minus Line 16) 17

ENTER THE AMOUNT FROM LINE 17 ON LINE 1(b) OF THE BUSINESS TAX SUMMARY.
THIS RETURN MUST BE FILED WITH THE BT-SUMMARY AND ALL APPLICABLE FEDERAL SCHEDULES.

NH-1065
Rev. 09/2007

FORM **NH-1065** Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PARTNERSHIP BUSINESS PROFITS TAX RETURN

LINE-BY-LINE INSTRUCTIONS

Federal 1065-B Filers

Taxpayers who file a 1065-B, U.S. Return of Income for Electing Large Partnerships, should follow the line descriptions and NOT the line cites. If you have questions about what items should be included or where, then please call Central Taxpayer Services at (603) 271-2191.

STEP 1 Name & FEIN

At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year.

Please PRINT the partnership's name, address, Federal Employer Identification Number (FEIN), or Department Identification Number (DIN). If you have received a booklet of tax forms that are preprinted, please use that form.

Wherever FEIN's are required, taxpayers who have been issued a DIN, shall use their DIN only, and not FEIN.

Schedule R

Taxpayers must file their New Hampshire Business Tax returns using the provision of the IRC in effect on **December 31, 2000**. Check the IRC Reconciliation box and complete the Non-Corp Schedule R for each separate activity.

STEP 2 Figure Your Tax

Line 1: **INCOME AND DEDUCTIONS** If in any period you took any IRC Section 179 deductions for assets acquired after December 31, 2000 or any bonus depreciation deductions for assets acquired and placed in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) you must use the Schedule R for Non-Corporate Business Profits Tax Reconciliation of New Hampshire Gross Business Profits to calculate amounts to enter in Lines 1(a), 1(b), 1(c) and 1(f).

(a) Enter the amount of ordinary income (loss) from trade or business activities from the Federal Form 1065, Page 1.
(b) Enter the amount of net income (loss) from rental real estate activities from Federal Form 1065, Schedule K.
(c) Enter the amount of net income (loss) from other rental activities from Federal Form 1065, Schedule K.
(d) Enter the total amount of interest, dividend, royalty or other income (loss) from Federal Form 1065, Schedule K.
(e) Enter the amount of guaranteed payments to partners from Federal Form 1065, page 1.
(f) Enter the amount of income (loss) from any partnership activities which have **NOT BEEN INCLUDED** in Lines 1 (a) through 1 (e) of this return. Attach supporting schedule.
(g) Enter the amount of partnership deductions which are deducted on Federal Form 1065, Schedule K.
(h) Enter the total of Lines 1(a) through 1(g).

Line 2: **NET GAIN (LOSS) FROM SALE OF ASSETS**
Enter a complete description of any property sold on a non-installment basis, including the address if the property was real estate. Report the gain or loss on the sale without the effects of federal passive loss limitation rules. Do not include any ordinary income or loss from the sale of the assets that was already included in Line 1 of NH-1065. If a loss, show in parenthesis, e.g. ($50). If there were any sales of assets on which additional IRC Section 179 deductions were reported in any year and/or for which bonus depreciation was reported in any year, you must use the Schedule R for Non-Corporate Business Profits Tax reconciliation of New Hampshire Gross Business Profits to determine the amounts to include here for those assets.

Line 3: **INSTALLMENT GAIN (LOSS)**
Taxpayers who are reporting the sale of business assets on the installment basis for federal tax purposes must also use the installment method on Form NH-1065. Enter the original date of the sale. Report the installment gain (loss) received this year without the effects of federal passive loss limitation rules. Do not include any ordinary income (loss) from the installment sale of assets that was already included in Line 1 of NH-1065. If a loss, show in parenthesis, e.g. ($50).
If there were any installment sales of assets on which additional IRC Section 179 deductions were reported in any year and/or for which bonus depreciation was reported in any year, you must use the Schedule R for Non-Corporate Business Profits Tax Reconciliation of New Hampshire Gross Business Profits to determine the amounts to include here for those assets.
Under certain conditions, an election can be made by using Form DP-95 to report the entire gain in the year of sale. Form DP-95 may be obtained by accessing our web site at www.revenue.nh.gov or by contacting the forms line at (603) 271-2192. Taxpayers who have sold business or rental property on the installment basis will be considered a business organization until all the installments have been reported and the total tax paid. The partnership MUST file a return every year, regardless of the amount of installments, if the sales price exceeded $50,000 for tax years ending July 1, 1993 and after. If you need additional space, please attach a schedule.

Line 4: **SEPARATE ENTITY ADJUSTMENT**
Enter the amounts which arise from the necessity of adjusting gross business profits to accommodate the New Hampshire requirement of separate entity treatment of business organizations. This would include the partnership's share of another partnership's activity in which it is a partner as reported on Lines 1(a) through 3(c). Attach a separate schedule detailing the amount and type of adjustments.

Line 5: **GROSS BUSINESS PROFITS TAX**
Combine Lines 1(h), 2(c), 3(c) and 4. If a loss, show dollar amount in parenthesis, e.g. ($50).

Line 6: **COMPENSATION FOR PERSONAL SERVICES (SEE PERSONAL COMPENSATION WORKSHEET)**
Enter on Line 6 the value of the services performed by the partners during the taxable period. Only natural persons are permitted a deduction for personal services. Corporate partners or other entities which are partners are not permitted a deduction**.** Compensation is only allowed for the partners who actually render personal services to the business. The **MINIMUM** STATUTORY DEDUCTION OF $6,000 IS ALLOWED TO EACH PARTNER **WHO** actually rendered services during the current taxable period. The Part-Comp worksheet should be used and attached to make this calculation. RSA 77-A:4 limits the **MAXIMUM** compensation deduction to the **sum of the following** amounts included in your federal income tax schedule after you consider the amount of income attributable to the return on business assets and the return on non-owner employees wages:

(1) Ordinary income or loss from trade or business activities from Federal Form 1065, Schedule K;
(2) Income or loss from rental properties from Federal Form 1065, Schedule K;
(3) Guaranteed payments to partners from Federal Form 1065, Schedule K;
(4) Income or loss from activities in the regular trade or business of the partnership that are specifically allocated to the individual partners;
(5) Not to exceed 15% of the sales price as shown on Federal Form 4797, 6252 or other applicable federal forms for the sale of business assets provided the partner acted as the broker or agent and no other broker or agent was involved in the sale of the property.
(6) In instances where the partner(s) act(s) as a co-broker, the maximum deduction shall be the difference between the amount determined in (5) above and the amounts paid to other brokers or agents.

A business organization may utilize comparative compensation data from business organizations of similar size, volume and complexity from industry statistics or from publications such as the most current editions of the Occupational Outlook Handbook published by the US Department of Labor Statistics and available at www.bls.gov and the NH wages and Benefits published by the NH Department of Employment Security and available at www.nhes.state.nh.us, as a reference point. **The partnership must maintain adequate records to substantiate the activities performed by each partner and the methods used to determine the rate of compensation for such activities.**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PARTNERSHIP BUSINESS PROFITS TAX RETURN

LINE-BY-LINE INSTRUCTIONS (continued)

STEP 2 (con't)

Line 7: **SUBTOTAL**
Enter the amount of Line 5 minus Line 6. If a loss, show dollar amount in parenthesis, e.g. ($50). This amount represents the partnership's net operating loss for future deduction. This amount is subject to the carryback and apportionment provisions pursuant to RSA 77-A:3, RSA 77-A:4 and Rev 303.03 and Rev 304 represent the partner's net operating loss for future deductions before 7/1/05.

Line 8: **NEW HAMPSHIRE ADDITIONS AND DEDUCTIONS**

(a) Enter the total New Hampshire Business Profits Tax and any income tax, franchise tax measured by net income or capital stock tax assessed by any state or political subdivision that was deducted on this year's federal return. Attach a schedule of taxes by state. Do not include the New Hampshire Business Enterprise Tax liability in this amount. Include foreign taxes based on income as reported on your federal Schedule K.

(b) Enter the amount of carryforward loss available as shown on Line 11 of Form DP-132. **Form DP-132** must be attached to the return.

(c) Enter the amount of gross business profits as is attributable to income derived from non-taxable interest on notes, bonds or other direct securities of the United States Government.

(d) Enter the amount of jobs credit (IRC Section 280C) deducted on this year's federal return.

(e) Expenses paid or incurred that relate to the excluded income portion must be added back here.

(f) (Repealed effective 7/1/07) In the case of a partnership which is a participant in a joint venture or a partner in another partnership, enter the amount of distribution from the joint venture or partnership whose gross business profits have already been subject to taxation under RSA 77-A during the same or an overlapping fiscal period. Attach a schedule listing the name, federal employer identification number and amount(s) paid by each joint venture or partnership. If this amount is a negative number, show in parenthesis. e.g. ($50)

(g) If the basis of any underlying assets was increased due to a transfer or sale of the interest or beneficial interest of the partnership, then enter the amount of the net increase in the assets. (The increase in the basis of assets is determined by the IRC as defined in RSA 77-A:1, XX).

(h) If the partnership is subject to tax under RSA 77, enter the amount of interest and/or dividends shown on Line 1(d) above which is attributable to the NEW HAMPSHIRE partners pro rata share net of any deduction taken on Line 8(c). Interest & Dividends Tax Form DP-10 may be obtained by visiting our web site at www.revenue.nh.gov or by calling (603) 271-2192.

(i) Enter an addition equal to any return of capital previously taken as a deduction as a capital contribution made prior to 5/24/04 to a Qualified Investment Capital Company if such return of capital is received within 3 taxable periods after the taxable period in which it was deducted.

(j) Enter the amount of other additions and deductions required by RSA 77-A:4. Attach a Schedule.

(k) Enter the total of Lines 8(a) through 8(i).

Line 9: **ADJUSTED GROSS BUSINESS PROFITS**
Enter the total of Line 7 as adjusted by Line 8(k).

Line 10: **NEW HAMPSHIRE APPORTIONMENT**
Partnerships which have business activity both inside and outside New Hampshire AND which are subject to income taxes, a franchise tax measured by net income or capital stock tax in another state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, whether or not actually imposed by the other state, must apportion their gross business profits to New Hampshire by using Form DP-80, Apportionment of Income. Form DP-80 may be obtained by accessing our web site at www.revenue.nh.gov or by calling (603) 271-2192. After completing Form DP-80, enter the apportionment percentage on Line 10 of your Form NH-1065. Show to six decimal places. **All others enter 1.00 on Line 10**.

Line 11: Enter the product of Line 9 multiplied by Line 10. **If negative, enter zero**.

Line 12: Enter the product of Line 11 multiplied by 8.5%.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PARTNERSHIP BUSINESS PROFITS TAX RETURN

LINE-BY-LINE INSTRUCTIONS (continued)

STEP 3 Figure Your Credits	Line 13:	**CREDITS** Enter the amount of credits allowed under RSA 77-A:5, as shown on Form DP-160. **Form DP-160, Schedule of Business Profits Tax Credits, must be filed with the return to support all credits claimed on Line 13. Form DP-160 may be obtained by visiting our web site at www.revenue.nh.gov or by calling (603) 271-2192**. DO NOT INCLUDE THE BET CREDIT ON THIS LINE.
	Line 14:	Enter the amount of Line 12 minus Line 13.
	Line 15:	**BUSINESS ENTERPRISE TAX CREDIT** Business Enterprise Tax paid shall be applied as a credit against Business Profits Tax. Any unused portion of the credit may be carried forward and allowed against Business Profits Tax due for up to 5 taxable periods from the period in which the Business Enterprise Tax was paid. To calculate the BET credit to be applied against this year's BPT, complete the following worksheet.

BET CREDIT WORKSHEET

	Taxable period ended	Taxable period ended	Taxable period ended	Taxable period ended	Taxable period ended
A BET Credit Carryforward Amount *See note below					
B Current Period BET liability from Form BET, Line 5					
C Expiring BET Credit Carryforward **See note below	( )	( )	( )	( )	( )
D BET Credit Available (Sum of Lines A, B and C) Enter on Line 15 of NH-1065					
E Current Period BPT liability From NH-1065, Line 14					
F BET Credit Deduction this Period (the lesser of Line D or Line E) Enter on Line 16 of NH-1065					
G Credit Carryforward Amount (Line D minus Line F) Carry this amount forward and indicate on Line A in subsequent period.					

*Note: The Line A amount in the first column is from Line G, the credit carryforward amount of the previous year's BET CREDIT WORKSHEET. If this is your initial year of the BET, enter zero.

** Note: The BET credit may be carried forward and allowed against BPT taxes due for 5 taxable periods from the period in which the tax was paid. Any unused credit prior to the 5 most current tax periods expiring in this taxable period is unavailable and should be included in Line C.

STEP 3 Figure Your Credits (continued)	Line 16:	Enter the lesser amount of Line 14 or Line 15. If Line 15 is greater than Line 14, then a Business Enterprise Tax Credit carryforward exists. Any unused portion of the current taxable periods Business Enterprise Tax Credit may be carried forward and credited against any Business Profits Tax due in a subsequent taxable period.
	Line 17:	Enter the amount of Line 14 minus Line 16. **ENTER THE AMOUNT FROM LINE 17 ON LINE 1(b) OF THE BT-SUMMARY AND ATTACH ALL APPLICABLE FEDERAL SCHEDULES.**

FORM
PART-COMP
Worksheet

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PARTNERSHIP BUSINESS PROFITS TAX
PERSONAL COMPENSATION DEDUCTION WORKSHEET

FOR TAXABLE PERIOD	THROUGH
PARTNERSHIP/LLC NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER DEPARTMENT IDENTIFICATION NUMBER

PARTNER/MEMBER (Natural Persons only)	Personal Compensation Deduction Attributed to Partner/Member	Indicate Ownership Interest GP, LP, or LLC Member	% Ownership Beg Period	% Ownership End Period	Approximate Number of Hours Devoted to Partnership/ LLC Affairs During Period	Approximate Number of Hours Devoted to Other Organizations During Period.	Did Partner/LLC Member Perform Services for Which Another Business Org Paid (or will pay) Salaries/Wages?
Example:							
Smith, Joe	$ 150,000.00	GP	50%	50%	500	500	Yes ☒ No ☐
							Yes ☐ No ☐
							Yes ☐ No ☐
							Yes ☐ No ☐
							Yes ☐ No ☐
Brought forward from add'l pages:							
TOTAL: (Enter on Line 6, Form NH-1065)							

Return on Non-Owner Employees and Business Assets

1 Number of employees 1

2 Return on non-owner employees .... 2 $
(used in determining the personal compensation deduction as required by RSA 77-A:4, III (a)

3 Fair market value of all Partnership assets (tangible and intangible) .... 3 $

4 Return on business assets .... 4 $
(used in determining the personal compensation deduction, as required by RSA 77-A-4, III(a)

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Use the worksheet below to calculate the maximum deduction allowable under RSA 77-A:4, III. Please note that, even if the maximum allowable deduction is greater than the value of fair and reasonable compensation for the personal services of the partner actually devoting time and effort in the operation of the business organization, only the lower amount can be taken as a deduction on the return.

COMPUTATION OF MAXIMUM COMPENSATION DEDUCTION

5 Ordinary income or loss from trade or business activities (Federal Form 1065, Schedule K-1) 5

6 Guaranteed payments to a partner or member (Federal Form 1065, Schedule K-1) 6

7 Income, expenses or loss from activities in the regular trade or business of the partnership or LLC taxed as a partnership for federal tax purposes that are specifically allocated to the individual partner or member ... 7

8 Net income from rental properties (Federal Form 4835 and Federal Form 8825) 8

9 Commission for services actually performed by partner or LLC member in brokering the sale of the business organization's assets. (Maximum commission not to exceed 15% of sales price shown on Federal Forms 4797 and 6252, and Federal Form 1065, Schedule D, reduced by any brokerage fee paid to other parties) 9

10 Maximum allowable compensation deduction (Sum of Lines 5 through 9) 10
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FORM
NH-1065-ES
Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED PARTNERSHIP BUSINESS TAX

2008

TO MAKE YOUR PAYMENT ON-LINE ACCESS OUR WEB SITE AT www.revenue.nh.gov

1 Who Must Pay Estimated Tax

Every partnership required to file a Business Profits and/or Business Enterprise Tax return must also make estimated tax payments for each individual tax for its subsequent taxable period unless the annual estimated tax for the subsequent taxable period for each individual tax is less than $200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period equals or exceeds $200 for either tax.
(see paragraph 6 for exception).

2 Where to Make Payments

Make estimated tax payments on-line at www.revenue.nh.gov or mail estimated tax payments to:

NH DRA (NH DEPT REVENUE ADMINISTRATION)
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD, NH 03302-0637

3 When to Make Payments

CALENDAR YEAR FILERS:

1st quarterly payment due April 15, 2008
2nd quarterly payment due June 16, 2008
3rd quarterly payment due September 15, 2008
4th quarterly payment due December 15, 2008

FISCAL YEAR FILERS:

A quarterly payment is due on or before the 15th day of the 4th, 6th, 9th and 12th months of the taxable period to which they relate.

FISCAL YEAR FILERS MUST ENTER THE TAX PERIOD ON EACH ESTIMATE FORM.

4 Payment of Estimated Tax

Estimated tax may be paid in full with the initial declaration or in installments on the due dates.

You may make all four estimate payments at one time over the Internet. Specify each date you want a payment to be made from your account and each payment will be withdrawn on the date you specified.

5 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

This penalty will not be imposed if any of the statutory exceptions apply. See Form DP-2210/2220.

6 Exceptions to the Underpayment Penalty

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty.

7 Need Help

QUESTIONS not covered herein may be answered in our Frequently Asked Questions (FAQ) brochure available on the Internet at www.revenue.nh.gov or by calling Central Taxpayer Services at (603) 271-2191.

Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964

FORM
NH-1065-ES

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED PARTNERSHIP BUSINESS TAX

TO MAKE YOUR PAYMENT ON-LINE ACCESS OUR WEB SITE AT www.revenue.nh.gov

		BET(a)	BPT(b)
1	ESTIMATED TAX BASE AND/OR GROSS BUSINESS PROFITS		
a	BET Taxable Base After Apportionment..		
b	New Hampshire Taxable Business Profits After Apportionment........		
2	TAX		
a	Line 1(a) x .0075..		
b	Line 1(b) x .085..		
3	CREDITS		
a	RSA 162-L, CDFA (Investment Tax Credit)......................................		
b	RSA 162-N, CROP (Community Reinvestment Opportunity Credit)....		
c	RSA 77-A:5 (Please be sure to include the BET Credit)..................		
4	Estimated tax for current tax period [Line 2 minus Line 3(a), 3(b) and 3(c)..		
5	Overpayment from prior tax period...		
6	Balance of Business Taxes Due (Line 4 minus Line 5)..............................		

COMPUTATION and RECORD of PAYMENTS

Date Paid	Amount of each Installment (1/4 of Line 6 of worksheet) BET	BPT	Total Due (BET and/or BPT)	CALENDAR YEAR DUE DATES
1	$	$	$	**April 15, 2008**
2	$	$	$	**June 16, 2008**
3	$	$	$	**Sept. 15, 2008**
4	$	$	$	**Dec. 15, 2008**

ESTIMATED TAX FORM INSTRUCTIONS

Line 1 Enter ¼ of the Business Enterprise Tax calculated on Line 6 BET(a) in the tax worksheet above.

Line 2 Enter ¼ of the Business Profits Tax calculated on Line 6 BPT(b) in the tax worksheet above.

Line 3 Enter the TOTAL payment sum of Lines 1 and 2.

IMPORTANT:

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.

(Cut along this line and keep the Estimated Tax Worksheet above for your records)

FORM
NH-1065-ES
712

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED PARTNERSHIP BUSINESS TAX - 2008

FOR DRA USE ONLY

For the CALENDAR year **2008** or other taxable period beginning ______ Mo Day Year and ending ______ Mo Day Year

PLEASE PRINT OR TYPE

FOR DRA USE ONLY

NAME OF PARTNERSHIP	FEDERAL EMPLOYER IDENTIFICATION NUMBER
SINGLE MEMBER LIMITED LIABILITY COMPANY	DEPARTMENT IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS	If required to use DIN, DO NOT USE FEIN
ADDRESS (continued)	¼ BET 1 $
CITY/TOWN, STATE & ZIP CODE	¼ BPT 2 $
	Amount of This Payment 3 $

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

Make checks payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape your payment to this estimate. Do not file a $0 estimate.

NH-1065-ES
Rev. 09/2007

FORM

NH-1065-ES

712

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED PARTNERSHIP BUSINESS TAX - 2008

FOR DRA USE ONLY

For the CALENDAR year **2008** or other taxable period beginning ____ Mo Day Year and ending ____ Mo Day Year

PLEASE PRINT OR TYPE

NAME OF PARTNERSHIP	FEDERAL EMPLOYER IDENTIFICATION NUMBER
SINGLE MEMBER LIMITED LIABILITY COMPANY	DEPARTMENT IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS	If required to use DIN, DO NOT USE FEIN
ADDRESS (continued)	¼ BET 1 $
CITY/TOWN, STATE & ZIP CODE	¼ BPT 2 $
	Amount of This Payment 3 $

FOR DRA USE ONLY

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

Make checks payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape your payment to this estimate. Do not file a $0 estimate.

NH-1065-ES
Rev. 09/2007

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FORM

NH-1065-ES

712

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED PARTNERSHIP BUSINESS TAX - 2008

FOR DRA USE ONLY

For the CALENDAR year **2008** or other taxable period beginning ____ Mo Day Year and ending ____ Mo Day Year

PLEASE PRINT OR TYPE

NAME OF PARTNERSHIP	FEDERAL EMPLOYER IDENTIFICATION NUMBER
SINGLE MEMBER LIMITED LIABILITY COMPANY	DEPARTMENT IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS	If required to use DIN, DO NOT USE FEIN
ADDRESS (continued)	¼ BET 1 $
CITY/TOWN, STATE & ZIP CODE	¼ BPT 2 $
	Amount of This Payment 3 $

FOR DRA USE ONLY

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

Make checks payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape your payment to this estimate. Do not file a $0 estimate.

NH-1065-ES
Rev. 09/2007

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FORM

NH-1065-ES

712

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED PARTNERSHIP BUSINESS TAX - 2008

FOR DRA USE ONLY

For the CALENDAR year **2008** or other taxable period beginning ____ Mo Day Year and ending ____ Mo Day Year

PLEASE PRINT OR TYPE

NAME OF PARTNERSHIP	FEDERAL EMPLOYER IDENTIFICATION NUMBER
SINGLE MEMBER LIMITED LIABILITY COMPANY	DEPARTMENT IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS	If required to use DIN, DO NOT USE FEIN
ADDRESS (continued)	¼ BET 1 $
CITY/TOWN, STATE & ZIP CODE	¼ BPT 2 $
	Amount of This Payment 3 $

FOR DRA USE ONLY

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

Make checks payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape your payment to this estimate. Do not file a $0 estimate.

NH-1065-ES
Rev. 09/2007

FORM
CORP
Schedule R

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

CORPORATE BUSINESS PROFITS TAX RECONCILIATION OF NEW HAMPSHIRE GROSS BUSINESS PROFITS SCHEDULE R

SEQUENCE #4B

For the CALENDAR year ____________ or other taxable period beginning ________________ and ending ________________

NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER DEPARTMENT IDENTIFICATION NUMBER

This Schedule R shall be used to reconcile the New Hampshire Gross Business Profits before Net Operating Loss and Special Deductions line of the federal corporate income tax return filed with the Internal Revenue Service to the federal income calculated using the Internal Revenue Code (IRC) in effect on **December 31, 2000**. The revised calculation of federal income shall be used for the New Hampshire Gross Business Profits on Line 1(a) of the NH-1120.

1 Federal Income (Loss) from business activities from return filed with IRS 1

2 Additions required to federal income:

(a) IRC Section 179 expense taken on federal return for assets placed in service during the current taxable period .... 2(a)

(b) Bonus depreciation on assets acquired and placed in service after September 10, 2001, and before January 1, 2005 (January 1, 2006 for certain assets)(Federal Form 4562) .... 2(b)

(c) Current period depreciation reported on federal return for assets for which additional IRC Section 179 deductions were reported in any taxable period and/or for which bonus depreciation was reported in any taxable period .... 2(c)

(d) Other amounts reported on federal return that need to be adjusted due to revisions to the IRC in effect on December 31, 2000. .... 2(d)

(e) Total additions [Sum of Line 2(a) through Line 2(d)] .... 2(e)

3 Deductions required from federal income: (The deductions allowed in this section are the deductions that would be allowed on assets placed in service in 2001 through 2007 using the IRC in effect pursuant to RSA 77-A.)

(a) IRC Section 179 expense allowed on assets placed in service during the current taxable period .... 3(a)

(b) Current taxable period depreciation allowable for assets for which the bonus depreciation deductions reported for any taxable period and/or additional IRC Section 179 deductions for any taxable period reported on the federal return .... 3(b)

(c) Other deductions required due to revisions to the IRC in effect on December 31, 2000 .... 3(c)

(d) Total deductions [Sum of Line 3(a) through Line 3(c)] .... 3(d)

4 Adjustments required on sale of assets acquired and placed in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) or on which additional IRC Section 179 expense was taken. (The federal calculation of any gain or loss on the sale of these assets must be adjusted to reflect the different New Hampshire basis for the assets.)

(a) Federal gain (loss) on sale of assets acquired and placed in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) or on which the additional IRC Section 179 expense was taken .... 4(a)

(b) Gross sales price for assets acquired and placed in service after September 10, 2001, and before January 1, 2005 (January 1, 2006 for certain assets) or on which the additional IRC Section 179 expense was taken, and sold in the current taxable period .... 4(b)

(c) New Hampshire basis of assets acquired and placed in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) or on which additional IRC Section 179 expense was taken, and sold in the current taxable period .... 4(c)

(d) New Hampshire gain (New Hampshire loss) on sale of assets acquired and placed in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) on which additional IRC Section 179 expense was taken. [Line 4(b) minus Line 4(c)] ..... 4(d)

(e) Total adjustments for sale of assets [Line 4(d) minus 4(a)] .... 4(e)

5 Adjusted Taxable Income Line 1 plus Line 2(e) minus Line 3(d) plus Line 4(e) (Enter this amount on Line 1(a) of your New Hampshire Corporate Business Profits Tax return) 5

This schedule must be attached to your Corporate Business Profits Tax Return and you must check the box on the front of the return indicating **Bonus Depreciation**.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

CORPORATE BUSINESS PROFITS TAX RECONCILIATION OF NEW HAMPSHIRE GROSS BUSINESS PROFITS SCHEDULE R

LINE-BY-LINE INSTRUCTIONS

Name and Identification Number	At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year. Please PRINT the taxpayer's name, address, department identification number in the spaces provided. Wherever federal employer identification numbers are required, taxpayers who have been issued a DIN, shall use their DIN only, and not their FEIN.
IRC RECONCILIATION	**INTERNAL REVENUE CODE (IRC) AND NEW HAMPSHIRE RECONCILIATION** The New Hampshire Legislature has not changed the current business tax laws to conform with the federal tax law changes. The Internal Revenue Code (IRC) reference remains the Code **in effect on December 31, 2000**. Therefore, if changes are used on your federal filing, business taxpayers must recalculate their New Hampshire gross business profits utilizing the applicable NH Schedule R. Schedule R has been provided in this booklet for each business entity type to assist businesses in recalculating their New Hampshire Gross Business Profits. The completed Schedule R must be filed with the corresponding New Hampshire Business Tax return.
LINE 1	If you file US Corporation Income Tax Return (IRS Form 1120), enter the amount from Line 28. If you file US Corporation Short-Form Income Tax Return (IRS Form 1120-A), enter the amount from Line 24. If you file US Corporation Income Tax Return for an S Corporation, enter the amount from Line 3 of the New Hampshire Form DP-120, "S" Corporation Gross Business Profits or Loss. If you are filing a different federal corporate income tax return and cannot locate the comparable line, contact the Central Taxpayer Services at (603) 271-2191.
LINE 2(a)	In the case of "S" Corporations, the amount entered on this line should not exceed the IRC Section 179 deduction allowed on New Hampshire Form DP-120, Line 1(h). Enter on Line 2(a) the amount from Line 12 on each Depreciation and Amortization form (IRS Form 4562).
LINE 2(b)	Enter on Line 2(b) the amounts from Lines 14 and 25 on each Depreciation and Amortization form (IRS Form 4562).
LINE 2(c)	Enter on Line 2(c) the amount of depreciation included within Lines 15, 17, 19, 20, 26(h) and 27(h) of any IRS Form 4562 relating to: • Assets acquired by the taxpayer after September 10, 2001 and before January 1, 2005 which were placed in service before January 1, 2005 (January 1, 2006 for certain assets) upon which the bonus depreciation was taken during any taxable period; and • Assets acquired after December 31, 2000 for which an IRC Section 179 deduction was taken during any taxable period. **NOTE:** If an asset had both the bonus depreciation and IRC Section 179 deductions taken during any taxable period, only include the amount of depreciation once for that asset.
LINE 2(d)	Enter other additions required due to revisions to the IRC in effect on December 31, 2000 and attach a brief description of the additions.
LINE 2(e)	Enter the sum of Line 2(a) through Line 2(d).
LINE 3(a)	Enter the amount of IRC Section 179 expense deduction that would have been allowed under the IRC in effect on December 31, 2000. The maximum allowed under that code was $20,000.
LINE 3(b)	Using the general and alternative depreciation systems and the "Listed Property" depreciation regulations in effect under the IRC in effect on December 31, 2000, calculate the amount of the current taxable period depreciation on: • Assets acquired by the taxpayer after September 10, 2001 and before January 1, 2005 which were placed in service before January 1, 2005 (January 1, 2006 for certain assets) upon which the bonus depreciation was taken during any taxable period; and • Assets acquired after December 31, 2000 for which an IRC Section 179 deduction was taken during any taxable period. • Add the amounts determined above together and enter the total on Line 3(b). NOTE: The Federal Depreciation and Amortization form (IRS Form 4562 - 2000) or a supplemental depreciation schedule may be used to calculate the amount.
LINE 3(c)	Enter other deductions required due to revisions to the IRC in effect on December 31, 2000 and attach a brief description of the deductions.
LINE 3(d)	Enter the sum of Lines 3(a) through Line 3(c).
LINE 4	Lines 4(a) through Line 4(d) need to be completed only when assets acquired after September 10, 2001 and before January 1, 2005, were placed in service before January 1, 2005 (January 1, 2006 for certain assets) upon which bonus depreciation was taken on assets which additional IRC Section 179 expense was taken are disposed of before they have been fully depreciated under both the Federal and New Hampshire depreciation methods. The assets will have a different basis for Federal and New Hampshire purposes until they are fully depreciated, under both methods, creating a different calculation of gain or loss.
LINE 4(a)	Using the line on Federal Form 1120, 1120-A or 1120-S or their supporting schedules that pertains to current taxable period Net Gain (Loss) from Form 4797 and/or Form 1120S, Schedule K, enter the amount that pertains to sales of business assets on which additional IRC Section 179 deductions were reported in any taxable period and/or for which bonus depreciation was reported in any period.
LINE 4(b)	Enter the total amount of the gross sales prices from the Federal Form 4797 and/or Form 1120S, Schedule K on assets described in Line 4 above that were sold in the taxable period.
LINE 4(c)	Determine the amount of the New Hampshire basis for the assets described in Line 4 above which were sold in the taxable period and add the related selling expenses. Enter the amount on Line 4(c). The New Hampshire basis is the original cost to acquire the asset plus the cost of any improvements reduced by the amount of IRC Section 179 and depreciation expenses allowed by New Hampshire under the Business Profits Tax. The IRC Section 179 and depreciation expenses are determined using the IRC in effect on December 31, 2000. Refer to the instructions for Lines 3(a) and 3(b) to calculate the amount of allowable IRC Section 179 expense and depreciation.
LINE 4(d)	Subtract the amount entered on Line 4(c) from the amount entered on Line 4(b) and enter that amount on Line 4(d).
LINE 4(e)	Total New Hampshire adjustment for sale of assets Line 4(d) minus Line 4(a).
LINE 5	Enter Line 1 plus Line 2(e) minus Line 3(d) plus 4(e) on Line 5 and enter this same amount on Line 1(a) of your New Hampshire Business Profits Tax Return.

Reminder - This schedule must be attached to your Corporation Business Profits Tax Return.

FORM
NH-1120

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
CORPORATION BUSINESS PROFITS TAX RETURN

For the CALENDAR year **2007** or other taxable period beginning ______ (Mo Day Year) and ending ______ (Mo Day Year) SEQUENCE # 4A

Due Date for CALENDAR year filers is on or before March 17, 2008 or the 15th day of the 3rd month after the close of the taxable period.

YOU ARE REQUIRED TO FILE THIS FORM IF GROSS BUSINESS INCOME WAS GREATER THAN $50,000.

STEP 1 Print or Type

NAME OF CORPORATION

FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER

STEP 2 Questions

A Is the corporation filing its tax return on an IRS approved 52/53 week tax year? .... Yes ______ No ______

If yes, provide the period beginning ______ (Mo Day Year) and ending ______ (Mo Day Year) date.

B Does the corporation file with the IRS as part of a federal consolidated return? .... Yes ______ No ______

C Is this corporation affiliated with any other business organization that files business tax returns with this department? Please identify by name and FEIN: ______ Yes ______ No ______

D Does the corporation file as part of a unitary group in any other jurisdiction? .... Yes ______ No ______

E Is this a "combined" business profits tax return? .... Yes ______ No ______

If the answer to "E" is yes, do not complete this return. You must file a NH-1120-WE return. You may download the Business tax forms for Combined Groups from our web site at www.revenue.nh.gov or call (603) 271-2192 to request the business tax booklet for Combined Groups.

STEP 3 Figure Your Taxes

1 **Gross Business Profits**

IRC RECONCILIATION ☐

(a) Taxable income (loss) before net operating loss deduction and special deductions. If IRC Reconciliation is taken enter the amount from..... 1(a)
Line 5 of the Corporate Schedule R. (Attach copy of federal return)

(b) Separate entity or passive loss limitation adjustments...................... 1(b)

(c) New Hampshire Gross Business Profits [Combine Line 1(a) and Line 1(b)]
(If negative, show in parenthesis. See worksheet for Net Operating Loss, NOL, provisions).. 1(c)

2 **Additions and Deductions**

(a) Add back income taxes or franchise taxes measured by income
(Attach schedule of taxes by state)... 2(a)

(b) New Hampshire Net Operating Loss Deduction (Attach Form DP-132) .... 2(b) ( )

(c) Interest on direct US Obligations .... 2(c) ( )

(d) Wage adjustment required by IRC Section 280C .... 2(d) ( )

(e) Foreign dividend gross-up (IRC Section 78).................................... 2(e) ( )

(f) Add back expenses related to constitutionally exempt income...........2(f)

(g) Research contribution (See RSA 77-A:4 XII. Attach computation) .... 2(g) ( )
(Attach a schedule detailing name, FEIN and amount)

(h) Interest and Dividends subject to tax under RSA 77........................ 2(h) ( )

(i) Add back return of capital from Qualified Investment Capital Company... 2(i)

(j) Combine Lines 2(a) through 2(i). (If negative, show in parenthesis)... 2(j)

3 **Adjusted Gross Business Profits** (Line 1(c) adjusted by Line 2(j). If negative, show in parenthesis). 3

4 **New Hampshire Apportionment** (Attach Form DP-80)... 4 •

5 **New Hampshire Taxable Business Profits** (Line 3 x Line 4. If negative, enter zero.).............. 5

6 **New Hampshire Business Profits Tax** (Line 5 x 8.5%) 6

STEP 4 Figure Your Credits

7 **Credits** allowed under RSA 77-A:5 (Attach Form DP-160) 7

8 **Subtotal** (Line 6 minus Line 7) 8

9 **New Hampshire Business Enterprise Tax Credit** 9

10 **New Hampshire Business Enterprise Tax Credit** to be applied against Business Profits Tax (Enter the lesser of Line 8 or Line 9) 10

11 **New Hampshire Business Profits Tax Net of Statutory Credits** (Line 8 minus Line 10)................ 11

ENTER THE AMOUNT FROM LINE 11 ON LINE 1(b) OF THE BT-SUMMARY.
THIS RETURN MUST BE FILED WITH THE BT-SUMMARY AND ALL APPLICABLE FEDERAL SCHEDULES.

NH-1120
Rev. 09/2007

FORM
NH-1120
Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

CORPORATION BUSINESS PROFITS TAX RETURN

LINE-BY-LINE INSTRUCTIONS

STEP 1 Name & FEIN

At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year.

Please PRINT the taxpayer's name, address, Federal Employer Identification Number (FEIN), or Department Identification Number (DIN) code in the spaces provided. If you have received a booklet of tax forms that are preprinted lables, please use that form.

Enter in the spaces provided for, for separate proprietorship only. Social Security Numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever FEIN's are required, taxpayers who have been issued a DIN, shall use their DIN only, and not their FEIN.

STEP 2 Questions

Line A Check "yes" if the corporation files its tax return on an IRS approved 52/53 week tax year. If yes provide the beginning and ending period dates.

Line B Check "yes" if the corporation files with the IRS as part of a federal consolidated return.

Line C Check "yes" if the corporation is affiliated with any other business organization that files New Hampshire business tax returns.

Line D Check "yes" if the corporation files as part of a unitary group in any other jurisdiction.

Line E New Hampshire requires business organizations that are conducting a unitary business inside and outside New Hampshire to file a combined business profits tax return. (A member of the unitary group must be subject to tax in another jurisdiction.) There is a New Hampshire Combined Business Tax booklet with information, forms and instructions specifically for combined groups. Combined groups are **required to use Form NH-1120-WE** which can be obtained from our web site at www.revenue.nh.gov or by calling (603) 271-2192.

STEP 3 Figure Your Tax

Line 1: **IRC RECONCILIATION**

Check the box and complete the appropriate Schedule R for each separate activity to reconcile federal taxable income to NH taxable income based on the IRC in effect on December 31, 2000.

(a) If you checked the bonus depreciation box, Line 5 of the Corporate Schedule R is entered here. If not, enter the amount of taxable income or loss before application of the net operating loss deduction or other special deductions from the federal corporate tax return (Line 28). "S" Corporations including qualified subchapter "S" subsidiaries are required to complete Form DP-120, Computation of "S" Corporation Gross Business Profits. Other corporations filing special federal corporate tax returns must include the income that is comparable to a regular corporation's taxable income before net operating loss deduction and special deductions. Corporations who file a consolidated federal return must include the amount which would have been shown as their taxable income before net operating loss deduction and special deductions if they were not part of the federal consolidated group and a separate return had been required.

(b) Enter the amounts which arise from the necessity of adjusting gross business profits to accommodate the New Hampshire requirement of separate entity treatment for business organizations. Examples are a partner's share of the partnership activities reported on the federal corporate tax return (Rev 302.02) or the adjustments required under IRC Section 857(b)(2) for real estate investment trusts and IRC Section 857(b) (2) for regulated investment companies. Attach a supporting schedule detailing amount and type of adjustment(s). Enter any passive activity loss disallowed federally under IRC Section 469. Also enter any amount used to adjust the reported gain or loss on sale of assets which is attributable to an accumulated passive loss. If the total of this adjustment is a negative amount, then show in parenthesis, e.g. ($50).

(c) Enter the total of Lines 1(a) and Line 1(b). If this total is negative, this amount represents the organizations net operating loss available for future deduction may be subject to apportionment provisions.

Line 2: **ADDITIONS AND DEDUCTIONS**

(a) Enter the total New Hampshire Business Profits Tax and any income tax, franchise tax measured by net income or capital stock tax assessed by any state or political subdivision that was deducted on this year's federal return. Attach a schedule of taxes by state. Do not include the New Hampshire Business Enterprise Tax liability in this amount.

(b) Enter the amount of carryforward loss available as shown on Line 11 of Form DP-132. **Form DP-132 must be attached to the return.**

(c) Enter the amount of gross business profits as is attributable to income derived from non-taxable interest on notes, bonds or other direct securities of the United States.

(d) Enter the amount of the jobs credit (IRC Section 280C) deducted on this year's federal return.

(e) Enter the amount of gross business profits that is attributable to foreign dividend gross-ups as determined in accordance with IRC Section 78.

(f) Expenses paid or incurred that relate to the constitutionally exempt income must be added back here.

(g) In the case of a business organization which makes qualified research contributions as defined in RSA77-A:1,X, the gross business profits shall be adjusted by: (a) adding to gross business profits the amount deducted under IRC Section 170 in arriving at federal taxable income; and (b) deducting from gross business profits an amount equal to the sum of the taxpayer's basis in the contributed property plus 50 percent of the unrealized appreciation, or twice the basis of the property, whichever is less.

(h) If the LLC has elected to be taxed as a Corporation and is subject to tax under RSA 77, enter the amount of Interest and Dividends included in Line 1(c) which is subject to tax under RSA 77. The amount entered here should be net of any deduction taken on Line 2(c)

(i) Enter an addition equal to any return of capital previously taken as a deduction pursuant to RSA 77-A:4, XVII as a capital contribution to a Qualified Investment Capital Company if such return of capital is received within 3 taxable periods after the taxable period in which it was deducted.

(j) Enter the total of Lines 2(a) through 2(i) on Line 2(j). Show negative amounts in parenthesis, e.g. ($50).

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

CORPORATION BUSINESS PROFITS TAX RETURN

LINE-BY-LINE INSTRUCTIONS (continued)

STEP 3 (continued)	Line 3	**ADJUSTED GROSS BUSINESS PROFITS** Enter the total of Line 1(c) adjusted by Line 2(j). Show negative amounts in parenthesis, e.g. ($50).
	Line 4	**NEW HAMPSHIRE APPORTIONMENT** Corporations which have business activity both inside and outside New Hampshire AND which are subject to income taxes, a franchise tax measured by net income or capital stock tax in another state, or is subject to the jurisdiction of another state to impose a net income tax or capital stock tax upon it, whether or not actually imposed by the other state, must apportion their gross business profits to New Hampshire by using Form DP-80, Apportionment of Income. After completing the Form DP-80, enter the apportionment percentage on Line 4 of your Form NH-1120. Show to six decimal places. **All others enter 1.00 on Line 4.**
	Line 5	Enter the product of Line 3 multiplied by Line 4. If negative, enter zero.
	Line 6	Enter the product of Line 5 multiplied by 8.5%.
STEP 4 Figure Your Credits	Line 7	**CREDITS** Enter the amount of credits allowed under RSA 77-A:5 as shown on Form DP-160. **Form DP-160, Schedule of Business Profits Tax Credits, must be filed with the return to support all credits claimed on Line 7. Do not include the Business Enterprise Tax Credit on this line.**
	Line 8	Enter the amount of Line 6 minus Line 7.
	Line 9	Business Enterprise Tax paid shall be applied as a credit against Business Profits Tax. Any unused portion of the credit may be carried forward and allowed against Business Profits Tax due for up to five taxable periods from the period in which the Business Enterprise Tax was paid. To calculate the Business Enterprise Tax credit to be applied against this years Business Profits Tax, complete the following worksheet.

BET CREDIT WORKSHEET

	Taxable period ended	Taxable period ended	Taxable period ended	Taxable period ended	Taxable period ended
A BET Credit Carryforward Amount *See note below					
B Current Period BET liability from Form BET, Line 5					
C Expiring BET Credit Carryforward **See note below	( )	( )	( )	( )	( )
D BET Credit Available (Sum of Lines A, B and C) Enter on Line 9 of NH-1120					
E Current Period BPT liability from Form NH-1120, Line 8					
F BET Credit Deduction this period (the lesser of Line D or Line E) Enter on Line 10 of NH-1120					
G Credit Carryforward Amount (Line D minus Line F) Carry this amount forward and indicate on Line A in subsequent period.					

*Note: The Line A amount in the first column is from Line G, the credit carryforward amount, of the previous year's BET CREDIT WORKSHEET. If this is your initial year of the BET, enter zero.
** Note: The BET credit may be carried forward and allowed against BPT taxes due for 5 taxable periods from the period in which the tax was paid. Any unused credit prior to the 5 most current tax periods expiring in this taxable period is unavailable and should be included in Line C.

STEP 4 Figure Your Credits	Line 10	Enter the lesser amount of Line 8 or Line 9. If Line 9 is greater than Line 8, then a Business Enterprise Tax Credit carryforward exists. Any unused portion of the current tax periods credit may be carried forward and credited against any Business Profits Tax due in a subsequent taxable period following the taxable period of the BET liability.
	Line 11	Enter the amount of Line 8 minus Line 10. Enter the amount from Line 11 on Line 1(b) of the BT-Summary.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED CORPORATION BUSINESS TAX

2008

TO MAKE YOUR PAYMENTS ON-LINE ACCESS OUR WEB SITE AT www.revenue.nh.gov

1 Who Must Pay Estimated Tax

Every entity required to file a Business Profits and/or Business Enterprise Tax return must also make estimated tax payments for each individual tax for its subsequent taxable period unless the annual estimated tax for the subsequent taxable period for each individual tax is less than $200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period equals or exceeds $200 for either tax.

(See paragraph 6 for exceptions).

2 Where to Make Payments

Make estimate tax payments on-line at www.revenue.nh.gov or mail estimated tax payments to:

NH DRA (NH DEPT OF REVENUE ADMINISTRATION)
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

3 When to Make Payments

CALENDAR YEAR FILERS:

1st quarterly payment due April 15, 2008
2nd quarterly payment due June 16, 2008
3rd quarterly payment due September 15, 2008
4th quarterly payment due December 15, 2008

FISCAL YEAR FILERS:

A quarterly payment is due on or before the 15th day of the 4th, 6th, 9th, and 12th months of the taxable period to which they relate.

FISCAL YEAR FILERS MUST ENTER THE TAX PERIODS ON EACH ESTIMATE FORM.

4 Payment of Estimated Tax

Estimated tax may be paid in full with the initial declaration or in installments on the due dates.

You may make all four estimate payments at one time over the Internet. Specify each date you want a payment to be made from your account and each payment will be withdrawn on the date you specified.

5 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

This penalty will not be imposed if any of the statutory exceptions apply. See Form DP-2210/2220.

6 Exceptions to the Underpayment Penalty

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use Form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty. To obtain this form visit our web site or call the forms line at (603) 271-2192.

7 Need Help

QUESTIONS not covered herein may be answered in our Frequently Asked Questions (FAQ) brochure available on the Internet web at www.revenue.nh.gov or by calling Central Taxpayer Services at (603) 271-2191.

Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964

FORM

NH-1120-ES

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED CORPORATION BUSINESS TAX

TO MAKE YOUR PAYMENT ON-LINE ACCESS OUR WEB SITE AT www.revenue.nh.gov

		BET(a)	BPT(b)
1	ESTIMATED TAX BASE AND/OR GROSS BUSINESS PROFITS		
a	BET Taxable Base After Apportionment...		
b	New Hampshire Taxable Business Profits After Apportionment..........		
2	TAX		
a	Line 1(a) x .0075...		
b	Line 1(b) x .085...		
3	CREDITS		
a	RSA 162-L, CDFA (Investment Tax Credit)...		
b	RSA 162-N, CROP (Community Reinvestment Opportunity Credit)......		
c	RSA 77-A:5 (Please be sure to include the BET Credit).....................		
4	Estimated tax for current tax period [Line 2 minus Lines 3(a), (b) & (c)]......		
5	Overpayment from prior tax period...		
6	Balance of Business Taxes Due (Line 4 minus Line 5)................................		

COMPUTATION and RECORD of PAYMENTS

Date Paid	Amount of each Installment (1/4 of Line 6 of worksheet) BET	BPT	Total Due (BET and/or BPT)	CALENDAR YEAR DUE DATES
1..............................	$...........................	$...	$....................................	**April 15, 2008**
2............................	$...............	$...	$....................................	**June 16, 2008**
3............................	$.................................	$...	$....................................	**Sept. 15, 2008**
4............................	$...............	$...	$....................................	**Dec. 15, 2008**

ESTIMATED TAX FORM INSTRUCTIONS

Line 1 Enter ¼ of the Business Enterprise Tax calculated on Line 6 BET(a) in the tax worksheet above.

Line 2 Enter ¼ of the Business Profits Tax calculated on Line 6 BPT(b) in the tax worksheet above.

Line 3 Enter the TOTAL payment sum of Lines 1 and 2.

IMPORTANT:

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.

(Cut along this line and keep the Estimated Tax Worksheet above for your records)

FORM

NH-1120-ES

702

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED CORPORATION BUSINESS TAX - 2008

For the CALENDAR year **2008** or other taxable period beginning ________ (Mo Day Year) and ending ________ (Mo Day Year)

PLEASE PRINT OR TYPE

FOR DRA USE ONLY

NAME OF CORPORATION	FEDERAL EMPLOYER IDENTIFICATION NUMBER
SINGLE MEMBER LIMITED LIABILITY COMPANY	DEPARTMENT IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS	If required to use DIN, DO NOT USE FEIN
ADDRESS (continued)	
CITY/TOWN, STATE & ZIP CODE	

FOR DRA USE ONLY

¼ BET	1	$
¼ BPT	2	$
Amount of Payment	**3**	**$**

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

Make checks payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape your payment to this estimate. Do not file a $0 estimate.

NH-1120-ES
Rev. 09/2007

FORM
NH-1120-ES
702

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED CORPORATION BUSINESS TAX - 2008

FOR DRA USE ONLY

For the CALENDAR year **2008** or other taxable period beginning ______ Mo Day Year and ending ______ Mo Day Year

PLEASE PRINT OR TYPE

NAME OF CORPORATION	FEDERAL EMPLOYER IDENTIFICATION NUMBER
SINGLE MEMBER LIMITED LIABILITY COMPANY	DEPARTMENT IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS	If required to use DIN, DO NOT USE FEIN
ADDRESS (continued)	¼ BET 1 $
CITY/TOWN, STATE & ZIP CODE	¼ BPT 2 $
	Amount of Payment 3 $

FOR DRA USE ONLY

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

Make checks payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape your payment to this estimate. Do not file a $0 estimate.

NH-1120-ES
Rev. 09/2007

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FORM
NH-1120-ES
702

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED CORPORATION BUSINESS TAX - 2008

For the CALENDAR year **2008** or other taxable period beginning ______ Mo Day Year and ending ______ Mo Day Year

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

NAME OF CORPORATION | FEDERAL EMPLOYER IDENTIFICATION NUMBER
SINGLE MEMBER LIMITED LIABILITY COMPANY | DEPARTMENT IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS | If required to use DIN, DO NOT USE FEIN
ADDRESS (continued) | ¼ BET 1 $
CITY/TOWN, STATE & ZIP CODE | ¼ BPT 2 $
Amount of Payment 3 $

FOR DRA USE ONLY

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

Make checks payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape your payment to this estimate. Do not file a $0 estimate.

NH-1120-ES
Rev. 09/2007

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FORM
NH-1120-ES
702

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED CORPORATION BUSINESS TAX - 2008

For the CALENDAR year **2008** or other taxable period beginning ______ Mo Day Year and ending ______ Mo Day Year

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

NAME OF CORPORATION | FEDERAL EMPLOYER IDENTIFICATION NUMBER
SINGLE MEMBER LIMITED LIABILITY COMPANY | DEPARTMENT IDENTIFICATION NUMBER
NUMBER AND STREET ADDRESS | If required to use DIN, DO NOT USE FEIN
ADDRESS (continued) | ¼ BET 1 $
CITY/TOWN, STATE & ZIP CODE | ¼ BPT 2 $
Amount of Payment 3 $

FOR DRA USE ONLY

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

Make checks payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape your payment to this estimate. Do not file a $0 estimate.

NH-1120-ES
Rev. 09/2007

FORM
COMBINED
Schedule R

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

COMBINED BUSINESS PROFITS TAX RECONCILIATION OF NEW HAMPSHIRE GROSS BUSINESS PROFITS SCHEDULE R

SEQUENCE #4B

For the CALENDAR year ____________ or other taxable period beginning ______________ and ending ______________

NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER

This Schedule R shall be used to reconcile the New Hampshire Gross Business Profits before Net Operating Loss and Special Deductions line of the federal income tax return filed with the Internal Revenue Service to the federal income calculated using the Internal Revenue Code (IRC) in effect on **December 31, 2000**.

1 Combined net income before net operating loss deduction and special deductions (from Line 9 of NH-1120-WE, Schedule I) 1

2 Additions required to the combined net income for members included in combined return:

(a) IRC Section 179 expense taken on federal return for assets placed in service during the current taxable period .... 2(a)

(b) Bonus depreciation on assets acquired and placed in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) (Federal Form 4562) .... 2(b)

(c) Current period depreciation reported on federal return for assets for which additional Section 179 deductions were reported in any taxable period and/or for which bonus depreciation was reported in any taxable year .... 2(c)

(d) Other amounts reported on federal return that need to be eliminated due to revisions to the IRC in effect pursuant to RSA 77-A. .... 2(d)

(e) Total additions [Sum of Line 2(a) through Line 2(d)] .... 2(e)

3 Deductions required from federal income for members included in combined return: (The deductions allowed in this section are the deductions that would be allowed on assets placed in service in 2001 through 2007 using the IRC in effect on **December 31, 2000**.

(a) IRC Section 179 expense allowed on assets placed in service during the current taxable period .... 3(a)

(b) Current year depreciation allowable for assets for which the bonus depreciation deductions were reported for any period and/or additional IRC Section 179 deductions for any period were reported on the federal return .... 3(b)

(c) Other deductions required due to revisions to the IRC in effect on December 31, 2000 .... 3(c)

(d) Total deductions [Sum of Line 3(a) through Line 3(c)] .... 3(d)

4 Adjustments required for members included in combined return on sale of assets acquired and placed in service after September 10, 2001 and before January 1, 2006 (January 1, 2006 for certain assets) or on which additional IRC Section 179 expense was taken. (The federal calculation of any gain or loss on the sale of these assets must be adjusted to reflect the different state basis for the assets.)

(a) Deduct federal gain (add loss) on sale of assets acquired and placed in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) or on which the additional IRC Section 179 expense was taken .... 4(a)

(b) Gross sales price for assets acquired and place in service after September 10, 2001, and before January 1, 2005 (January 1, 2006 for certain assets) or on which the additional IRC Section 179 expense was taken, and sold in the current taxable period .... 4(b)

(c) New Hampshire basis of assets acquired and placed in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) or on which the additional IRC Section 179 expense was taken, and sold in current taxable period .... 4(c)

(d) Add New Hampshire gain (deduct loss) on sale of assets acquired and placed in service after September 10, 2001 and before January 1, 2005 (January 1, 2006 for certain assets) or on which the additional IRC Section 179 expense was taken. [Line 4(b) minus Line 4(c)] .... 4(d)

5 Adjusted Combined Income for members included in combined return. (Enter this amount on Line 1(a) of your New Hampshire Combined Business Profits Tax return) 5

This schedule must be attached to your Corporate Business Profits Tax Return and you must check the box on the front of the return indicating **IRC Reconciliation.**

FORM
COMBINED
Schedule R Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

COMBINED BUSINESS PROFITS TAX RECONCILIATION OF NEW HAMPSHIRE GROSS BUSINESS PROFITS SCHEDULE R

LINE-BY-LINE INSTRUCTIONS

IRC RECON-CILIA-TION	**INTERNAL REVENUE CODE (IRC) AND NEW HAMPSHIRE RECONCILIATION** The New Hampshire Legislature has not changed the current business tax laws to conform with the federal tax law changes. The Internal Revenue Code (IRC) reference remains the Code **in effect on December 31, 2000**. Therefore, if changes are used on your federal filing, business taxpayers must recalculate their New Hampshire gross business profits utilizing the applicable NH Schedule R. Schedule R has been provided in this booklet to assist businesses in recalculating their New Hampshire Gross Business Profits. The completed Schedule R must be filed with the corresponding New Hampshire Business Tax return.
Name and Identifi-cation Number	At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year. Please PRINT the taxpayer's name, address, federal employer identification number, social security number, or department identification number in the spaces provided. Enter in the spaces provided for separate proprietorship only. Social security numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever social security numbers or federal employer identification numbers are required, taxpayers who have been issued a DIN, shall use their DIN only , and not their SSN or FEIN.
LINE 1	Enter the amount from the New Hampshire form Summary of Combined Net Income Line 9 of NH-1120-WE, Schedule I.
LINE 2(a)	For all members of the combined group enter on Line 2(a) the amount from Line 12 on each Depreciation and Amortization form (IRS Form 4562).
LINE 2(b)	For all members of the combined group enter on Line 2(b) the amounts from Lines 14 and 25 on each Depreciation and Amortization form (IRS Form 4562).
LINE 2(c)	For all members of the combined group, determine the amount of depreciation included on Lines 15, 17, 19, 20, 26(h) and 27(h) of any IRS Form 4562 relating to: • Assets acquired by the taxpayer after September 10, 2001 and before January 1, 2005, which were placed in service before January 1, 2005 (January 1, 2006 for certain assets) upon which the bonus depreciation was taken during any period; and • Assets acquired after December 31, 2000 for which an IRC Section 179 deduction was taken during any taxable period. **NOTE:** If an asset had both bonus depreciation and Section 179 deductions taken during any taxable period, only include the amount of depreciation once for that asset. • Add the amounts determined above together and enter the total on Line 2(c).
LINE 2(d)	For all members of the combined group, other additions required due to revisions to the IRC in effect on December 31, 2000. (Attach a brief description of the additions).
LINE 2(e)	Enter the sum of Line 2(a) through Line 2(d).
LINE 3(a)	For all members of the combined group, enter the amount of IRC Section 179 expense deduction that would have been allowed under the IRC in effect on December 31, 2000. The maximum allowed under that code was $20,000.
LINE 3(b)	For all members of the combined group, using the general and alternative depreciation systems and the "Listed Property" depreciation regulations in effect under the IRC in effect on December 31, 2000, calculate the amount of current taxable period depreciation on: • Assets acquired by the taxpayer after September 10, 2001 and before January 1, 2005 which is placed in service by the taxpayer before January 1, 2005 (January 1, 2006 for certain assets) upon which the bonus depreciation was taken during any period and, • Assets acquired after December 31, 2000 for which an IRC Section 179 deduction was taken during any taxable period. • Add the amounts determined above together and enter the total on Line 3(b). NOTE: The Federal Depreciation and Amortization form (IRS Form 4562 - 2000) or a supplemental depreciation schedule may be used to calculate the amount.
LINE 3(c)	For all members of the combined group, enter any other deductions required due to revisions to the IRC in effect on **December 31, 2000**. (Attach a brief description of the deductions).
LINE 3(d)	Enter the sum of Line 3(a) through Line 3(c).
LINE 4	Line 4(a) through Line 4(d) needs to be completed only when assets acquired by the taxpayer after September 10, 2001 and before January 1, 2005, which were placed in service before January 1, 2005 (January 1, 2006 for certain assets) upon which the bonus depreciation was taken or on assets which additional IRC Section 179 expense was taken, are disposed of before they have been fully depreciated under both the Federal and New Hampshire depreciation methods. The assets will have a different basis for federal and state purposes until they are fully depreciated, creating a different calculation of gain or loss.
LINE 4(a)	For all members of the combined group, using the line on Federal Form 1120, 1120-A or 1120-S or their supporting schedules that pertains to the current taxable period Net Gain (Loss) from Form 4797, enter the amount that pertains to sales of business assets on which additional IRC Section 179 deductions were reported in any taxable period and/or for which bonus depreciation was reported in any taxable period.
LINE 4(b)	For all members of the combined group enter the total amount of the gross sales prices from the Federal Form 4797 on assets described in Line 4 above that were sold in the taxable period.
LINE 4(c)	For all members of the combined group determine the amount of the New Hampshire basis for the assets described in Line 4 above that were sold in the taxable period and add the related selling expenses. Enter the amount on Line 4(c). The New Hampshire basis is the original cost to acquire the asset plus the cost of any improvements reduced by the amount of IRC Section 179 and depreciation expenses allowed by New Hampshire under the Business Profits Tax. The IRC Section 179 and depreciation expenses are determined using the IRC in effect on December 31, 2000. Refer to the instructions for Lines 3(a) and 3(b) to calculate the amount of allowable IRC Section 179 expense and depreciation.
LINE 4(d)	Subtract the amount entered on Line 4(c) from the amount entered on Line 4(b) and enter that amount on Line 4(d).
LINE 5	Add the amount on Lines 2(e) to the amount on Line 1 then subtract the total amount of Line 3(d) from the previous subtotal. Adjust this subtotal by the amounts on Line 4(a) and Line 4(d). Enter the final amount calculated on Line 5 of this schedule and then enter this same amount on Line 1(a) of your New Hampshire Combined Business Profits Tax Return.

Reminder - This schedule must be attached to your Combined Business Profits Tax Return.

FORM
NH-1120-WE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
COMBINED BUSINESS PROFITS TAX RETURN

For the CALENDAR year **2007** or other taxable period beginning ______ (Mo Day Year) and ending ______ (Mo Day Year)

SEQUENCE #4B

Due Date for CALENDAR year filers is on or before March 17, 2008 or for FISCAL filers the 15th day of the 3rd month after the close of the taxable period.

YOU ARE REQUIRED TO FILE THIS FORM IF YOUR GROSS BUSINESS INCOME WAS GREATER THAN $50,000.

STEP 1 Please Print or Type

NAME OF PRINCIPAL NEW HAMPSHIRE BUSINESS ORGANIZATION

FEDERAL EMPLOYER IDENTIFICATION NUMBER, SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER

STEP 2 Questions

A Is the corporation filing its tax return on an IRS approved 52/53 week tax year? .... Yes ______ No ______
If yes, provide the period beginning ______ (Mo Day Year) and ending ______ (Mo Day Year)

B Does the corporation file as part of a unitary group in any other jurisdiction?. .... Yes ______ No ______

C Has the corporation been found to be unitary by any other jurisdiction? .... Yes ______ No ______

D Is this corporation affiliated with any other business organization not included within this combined return that files business tax returns with this department? .... Yes ______ No ______
Please identify by name and FEIN ______

STEP 3 Figure Your Taxes

1 **Gross Business Profits** — IRC Reconciliation ☐

(a) Combined Net Income from NH-1120-WE, Schedule I, Line 9 or if IRC Reconciliation was taken, Line 5 of Combined Schedule R (If negative, show in parenthesis) .... 1(a)

(b) Separate entity or passive loss limitation adjustments .... 1(b)

(c) Subtotal [Line 1(a) adjusted by Line 1(b)]. If negative, show in parenthesis (See instructions for Net Operating Loss (NOL) provisions) .... 1(c)

(d) Foreign Dividends (Must be the same amount as Schedule II, Line 6 and the total of Column B on Schedule III) .... 1(d) ( )

(e) New Hampshire Combined Net Income (Line 1(c) adjusted by Line 1(d). If negative, show in parenthesis) 1(e)

2 **Additions and Deductions**

(a) Add back income taxes or franchise taxes measured by income ... 2(a)

(b) New Hampshire Net Operating Loss Deduction (Attach Form DP-132-WE) 2(b) ( )

(c) Interest on direct US Obligations .... 2(c) ( )

(d) Wage adjustment required by IRC Section 280C .... 2(d) ( )

(e) Foreign dividend gross-up (IRC Section 78) .... 2(e) ( )

(f) Research contribution (See RSA 77-A:4 XII). Attach computation .. 2(f) ( )

(g) Add back return of capital from Qualified Investment Capital Company . 2(g) ( )

(h) Combine Lines 2(a) through 2(g). (If negative, show in parenthesis.) .... 2(h)

3 Adjusted Gross Business Profits (Line 1(e) adjusted by Line 2(h). (If negative, show in parenthesis) 3

4 New Hampshire Apportionment (Form DP-80, Line 5. Express as a decimal to 6 places.) .... 4 .

5 New Hampshire Water's Edge Taxable Business Profits (Line 3 multiplied by Line 4) 5

6 New Hampshire Foreign Dividends Taxable Business Profits (From Schedule II, Line 7) 6

7 New Hampshire Taxable Business Profits (Line 5 plus Line 6. If negative, enter zero) 7

8 New Hampshire Business Profits Tax (Line 7 x 8.5%) 8

STEP 4 Figure Your Credits

9 Credits allowed under RSA 77-A:5 (Attach Form DP-160-WE) 9

10 Subtotal (Line 8 minus Line 9) 10

11 New Hampshire Business Enterprise Tax Credit 11

12 New Hampshire Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of Line 10 or Line 11) 12

13 New Hampshire Business Profits Tax Net of Statutory Credits (Line 10 minus Line 12) 13

ENTER THE AMOUNT FROM LINE 13 ON LINE 1(b) OF THE BT- SUMMARY FORM.

THIS RETURN MUST BE FILED WITH THE BT-SUMMARY AND ALL APPLICABLE FEDERAL SCHEDULES.

FORM
NH-1120-WE
AFFILIATION SCHEDULE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

COMBINED BUSINESS PROFITS TAX AFFILIATION SCHEDULE

SEQUENCE #4C

This page must be completed in its entirety as part of the NH-1120-WE. This page identifies the principal New Hampshire business organization, as defined in Rev 301.24, other members of the Water's Edge Combined Group, as defined in RSA 77-A:1 and those affiliates excluded from the group as non-unitary or qualified Overseas Business Organizations as defined by RSA 77-A:1, XIX.

A	PRINCIPAL NEW HAMPSHIRE BUSINESS ORGANIZATION	FEDERAL EMPLOYER IDENTIFICATION NUMBER SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS	
	STREET ADDRESS (CONTINUED)	
	CITY/TOWN, STATE & ZIP CODE	
B	NEW HAMPSHIRE BUSINESS ACTIVITY	

Attach additional sheets for the following, if necessary

C Other members included in the Water's Edge Combined Group. Please indicate with an X those members who have nexus with New Hampshire.

	Name of Business Organization	FEIN	Nexus
1			
2			
3			
4			
5			
6			
7			
8			

D Parent Company of this Combined Group FEIN Nexus

E Name and federal employer identification numbers of the domestic affiliated business organizations who are excluded from the New Hampshire Water's Edge Combined Group as non-unitary members. Please indicate with an X those members who have nexus in New Hampshire.

	Name of Business Organization	FEIN	Nexus
1			
2			
3			
4			
5			
6			
7			
8			

F Name, location, and federal employer identification number, if applicable, of the affiliates excluded from the group as qualified Overseas Business Organizations, as defined by RSA 77-A:1, XIX. Please indicate with an X those members who have nexus in New Hampshire.

	Name and Location of Business Organization	FEIN	Nexus
1			
2			
3			
4			
5			
6			
7			
8			

G Taxpayer Contact:

Name and Title Telephone Number

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

COMBINED BUSINESS PROFITS TAX RETURN

LINE-BY-LINE INSTRUCTIONS

STEP 1 Name and Identification Number	At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year. Please PRINT the taxpayer's name, address, or department identification number (DIN) in the spaces provided. If you have received a booklet of tax forms that are preprinted, please use that form. Social security numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever federal employer identification numbers are required, taxpayers who have been issued a DIN, shall use their DIN only , and not their SSN or FEIN.
STEP 2 Questions	Line A Check "yes" if the corporation files its tax return on an IRS approved 52/53 week tax year. If yes, provide the beginning and ending period dates. Line B Check "yes" if the corporation files as part of a unitary group in any other jurisdiction. Line C Check "yes" if the corporation has been found to be unitary by any other jurisdiction regardless of its filing status in that jurisdiction. Line D Check "yes" if the corporation is affiliated with any other business organization not included within this combined return that files business tax returns with the Department.
STEP 3 Figure Your Taxes	**IRC Reconciliation**: Check box and complete the Combined Schedule R. Line 1 **NEW HAMPSHIRE COMBINED NET INCOME** (a) Enter Combined Net Income from NH-1120-WE, Schedule I, Line 9. If you checked the IRC Reconciliation box, Line 5 of the Corporate Schedule R is entered here. (b) Enter the amounts, which arise from the necessity of adjusting gross business profits to accommodate the New Hampshire requirement of separate entity treatment for business organizations. Examples are a New Hampshire partner's share of partnership activities reported on the partner's federal return (Rev 302.02) or adjustments required under IRC Section 857(b)(2) for real estate investment trusts and IRC Section 852(b)(2) for regulated investment companies or adjustments for the reversal of the use of Federal consolidating provisions relating to the calculation of Capital Gain (loss) and the Charitable Contribution Limitation. Attach a supporting schedule detailing the amount and type of adjustment(s). Enter any passive activity loss disallowed federally under IRC Section 469. Also enter any amount used to adjust the reported gain or loss on sale of assets which is attributable to an accumulated passive loss. If the total of this adjustment is a negative amount, then show in parenthesis, e.g. ($50). (c) Enter the amount of Line 1(a) adjusted by Line 1(b). If negative, show in parenthesis, e.g. ($50). If Line 1(c) shows a loss AND there are two or more New Hampshire nexus members in the combined group, then the New Hampshire net operating loss (NOL) carryforward available for future deduction must be allocated amongst the members of the combined group in accordance with Administrative Rule Rev 303.03. The loss must be reported on Form DP-132-WE, Combined Net Operating Loss (NOL) Deduction, for the year in which the deduction is claimed. Administrative Rules and Statutes for the Business Enterprise Tax and the Business Profits Tax as well as NOL provisions are available on our web site at www.revenue.nh.gov, within the laws and rules section. If you have specific questions concerning net operating loss provisions for combined filers please contact the NH DRA, PO Box 457, Concord, NH 03302-0457, telephone (603) 271-2191. Individuals with hearing or speech impairments may call TDD Access Relay NH 1-800-735-2964. (d) Foreign Dividends [RSA 77-A:3, II(b)] that are from overseas business organization payors must be included in Line 1(a) above in order to be deducted here. This amount must equal the total of column B on Schedule III. Failure to complete page 2 of the return and Schedules II and III could result in the inclusion of dividend income without factor relief or worldwide combination. (e) Line 1(c) adjusted by Line 1(d). Show negative amount in parenthesis, e.g. ($50). Line 2 **ADDITIONS AND DEDUCTIONS** (a) Enter the total New Hampshire Business Profits Tax and any income tax, franchise tax measured by net income or capital stock tax assessed by any state or political subdivision that was deducted on this year's federal return. Do not include the New Hampshire Business Enterprise Tax liability in this amount. Attach a schedule of taxes by state. (b) Enter the amount of carryover loss available as shown on Line 12 of Form DP-132-WE. Form DP-132-WE must be attached to the return. Refer to the instructions on the reverse side of Form DP-132-WE for the NOL carryover restrictions and allocation provisions. (c) Enter the amount of gross business profits as is attributable to income derived from non-taxable interest on notes, bonds or other direct securities of the United States government. (d) Enter the amount of the jobs credit [IRC Section 280C(a)] deducted on this year's federal return. (e) Enter the amount of gross business profits that is attributable to foreign dividend gross-up as determined in accordance with IRC Section 78. (f) In the case of a business organization which makes qualified research contributions as defined in RSA 77-A:1, X, the gross business profits shall be adjusted by: (a) adding to gross business profits the amount deducted under IRC Section 170 in arriving at federal taxable income; and (b) deducting from gross business profits an amount equal to the sum of the taxpayer's basis in the contributed property plus 50 percent of the unrealized appreciation, or twice the basis of the property, whichever is less. (g) Enter an addition equal to any return of capital previously taken as a deduction pursuant to RSA 77-A:4, XVII as a capital contribution to a Qualifying Investment Capital Company if such return of capital is received within 3 taxable periods after the taxable period in which it was deducted. Attach a schedule listing name, FEIN and the amount paid. (h) Enter the total of Lines 2(a) through 2(g) on Line 2(h), showing negative amounts in parenthesis, e.g. ($50).

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

COMBINED BUSINESS PROFITS TAX RETURN

LINE-BY-LINE INSTRUCTIONS (continued)

STEP 3 (Con't)	Line 3	**ADJUSTED GROSS BUSINESS PROFITS** Enter the total of Line 1(e) as adjusted by Line 2(h). Show negative amounts in parenthesis, e.g. ($50).
	Line 4	**NEW HAMPSHIRE APPORTIONMENT** Complete Form DP-80, Schedule A, Apportionment of Income. Enter resulting apportionment on Line 4 of your Form NH-1120-WE, expressed as a decimal to six places. Form DP-80 must be attached to Form NH-1120-WE.
	Line 5	Enter the product of Line 3 multiplied by Line 4.
	Line 6	Enter the New Hampshire foreign dividends taxable business profits from Schedule II, Line 7.
	Line 7	Enter the sum of Line 5 plus Line 6.
	Line 8	Enter the product of Line 7 multiplied by 8.5%.
STEP 4 Figure Your Credits	Line 9	**CREDITS** Enter the amount of credits allowed under RSA 77-A:5. **Form DP-160-WE, Schedule of Business Profits Tax Credits, must be filed with the return to support all credits claimed on Line 9.** Do not include the BET credit on this line.
	Line 10	Enter the amount from Line 8 minus Line 9.
	Line 11	**BUSINESS ENTERPRISE TAX CREDIT** Business Enterprise Tax paid shall be applied as a credit against Business Profits Tax. Any unused portion of the credit may be carried forward and allowed against Business Profits Tax due for up to 5 taxable periods from the period in which the Business Enterprise Tax was paid. To calculate the BET credit to be applied against this year's Business Profits Tax, complete the following worksheet:

BET CREDIT WORKSHEET

	Taxable period ended	Taxable period ended	Taxable period ended	Taxable period ended	Taxable period ended
A BET Credit Carryforward Amount *See note below		→	→	→	→
B Current Period BET liability from Form BET, Line 5					
C Expiring BET Credit Carryforward **See note below	( )	( )	( )	( )	( )
D BET Credit Available (Sum of Lines A, B and C) Enter on Line 11 of NH-1120-WE					
E Current Period BPT liability from NH-1120-WE, Line 10					
F BET Credit Deduction this period (the lesser of Line D or Line E) Enter on Line 12 of NH-1120-WE					
G Credit Carryforward Amount (Line D minus Line F) Carry this amount forward and indicate on Line A in subsequent period.					

*Note: The Line A amount in the first column is from Line G, the credit carryforward amount, of the previous year's BET CREDIT WORKSHEET. If this is your initial year of the BET, enter zero. Note that the BET is imposed on a separate entity basis only. Any credit carryforward remains a tax attributable to the individual entities to which the tax was imposed. In the event any individual entity is no longer a member of this combined group, you must remove their portion of BET credit carryforward from Line A.

** Note: The BET credit may be carried forward and allowed against BPT taxes due for 5 (five) taxable periods from the period in which the tax was paid. Any unused credit prior to the 5 most current tax periods expiring in this taxable period is unavailable and should be included in Line C.

STEP 4 Figure Your Credits (con't)	Line 12	Enter the lesser amount of Line 10 or Line 11. If Line 11 is greater than Line 10, then a Business Enterprise Tax credit carryforward exists. Any unused portion of the current periods's Business Enterprise Tax Credit may be carried forward and credited against any Business Profits tax due in a subsequent taxable period following the tax period of the BPT liability.
	Line 13	Enter the amount of Line 10 minus Line 12.
		ENTER THE AMOUNT FROM LINE 13 ONTO LINE 1(b) OF THE BT-SUMMARY FORM.

PAGE 2 WATER'S EDGE COMBINED GROUP BUSINESS PROFITS TAX AFFILIATION SCHEDULE INSTRUCTIONS.

Page 2 of Form NH-1120-WE replaces Form AU-20. It must be completed in its entirety and submitted with the NH-1120-WE. This page identifies the principal New Hampshire business organization, as defined in Rev 301.24, other members of the Water's Edge Combined Group, as defined in RSA 77-A:1 and those affiliates excluded from the group as non-unitary or qualified overseas business organizations as defined by RSA 77-A:1.

FORM

NH-1120-WE

Schedule I

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

SUMMARY OF COMBINED NET INCOME
SCHEDULE I

For the CALENDAR year **2007** or other taxable period beginning ____________ and ending ____________

Mo Day Year Mo Day Year

SEQUENCE #10

NAME OF PRINCIPAL NEW HAMPSHIRE BUSINESS ORGANIZATION	FEDERAL EMPLOYER IDENTIFICATION NUMBER / SOCIAL SECURITY NUMBER / DEPARTMENT IDENTIFICATION NUMBER

TAXABLE INCOME before net operating loss deduction and special deductions.

Line 1	US Consolidated (Line 28 as filed with the IRS)	1	
Line 2	LESS Overseas Business Organizations included in Line 1 above	2	
Line 3	LESS Non-Unitary Entities included in Line 1 above	3	
Line 4	ADD Consolidating Eliminations attributable to entities included in Line 2 or Line 3 above	4	
Line 5	ADD Unitary Entities not included in Line 1 above	5	
Line 6	ELIMINATE Inter-Company Income (Expense)	6	
Line 7	SUBTOTAL (Sum of Lines 1 through 6)	7	
Line 8(a)	LESS Income Exempt under federal constitutional law	8(a)	
Line 8(b)	ADD Related Expenses	8(b)	
Line 9	COMBINED NET INCOME [Line 7 adjusted by Line 8(a) & Line 8(b)]	9	

GENERAL INSTRUCTIONS

Form NH-1120-WE is used for combined filing. Consolidated returns are not permitted. The purpose of Schedule I is to reconcile the federally reported net income to the New Hampshire combined net income of the water's edge group.

Name and Identification Number	At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year. Please PRINT the taxpayer's name, federal employer identification number (FEIN), social security number (SSN), or department identification number (DIN) in the spaces provided. Social security numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever social security numbers or federal employer identification numbers are required, taxpayers who have been issued a DIN, shall use their DIN only, and not their SSN or FEIN.
Line 1	**US Consolidated** Enter the amount as filed with the IRS from Page 1, Line 28 of the US consolidated return of the principal New Hampshire business organization, as defined in Rev 301.24.
Line 2	**Overseas Business Organizations Included in Line 1** Enter the total of those business organizations gross business profits included in the consolidated US federal income tax return which qualify as overseas business organizations, as defined by RSA 77-A:1, XIX. These business organizations are included in part F of the NH-1120-WE, Page 2, Affiliation Schedule.
Line 3	**Non-Unitary Entities Included in Line 1** Enter the total gross business profits of those entities included in the consolidated US federal income tax return which are not part of the water's edge combined group, as defined in RSA 77-A:1,XV. These business organizations are included in part E of the NH-1120-WE, Combined Business Profits Tax Affiliation Schedule.
Line 4	**Consolidating Eliminations Attributable to Entities Included in Line 2 and Line 3** Enter the total federal consolidating eliminations which are attributable to those entities excluded from the water's edge combined group as either overseas business organizations or non-unitary affiliates (Line 2 and Line 3).
Line 5	**Unitary Entities Not Included in Line 1** Enter the total of those business organizations gross business profits including corporations, partnerships, joint ventures, etc., which are part of the water's edge combined group but are not part of the consolidated US federal income tax return reported on Line 1.
Line 6	**Intercompany Income (Expense)** Eliminate any intercompany income (Expense) between members of New Hampshire water's edge combined group. Examples would include: Income (expense) not eliminated through federal 1120 consolidation. Income (expense) between the additional unitary members on Line 5. Income (expense) between New Hampshire water's edge affiliates on Line 1 and those on Line 5.
Line 7	**Subtotal** Enter the subtotal of Lines 1 through 6.
Line 8(a)	**Income (loss) Exempt Under Federal Constitutional Law** Enter the income (loss) included in Lines 7 which is allowed to be excluded pursuant to federal constitutional law.
Line 8(b)	**Related Expenses** Enter the amount of any deducted expenses related to the portion of gross business profits reported on Line 8(a).
Line 9	**Combined Net Income** Enter on Line 9 the subtotal from Line 7 adjusted for any amounts on Lines 8(a) and 8(b). This total represents the combined net income of the water's edge group. Enter on Form NH-1120-WE Line 1(a) the amount from Line 9 or if IRC Reconciliation has been taken, enter on NH Combined Schedule R Line 1.

Supporting schedules in column form **must** be submitted for amounts in Lines 2 through 8 which represent more than one entity (e.g. the US consolidating schedule prepared for federal purposes would support Line 1).

FORM
NH-1120-WE
Schedule II

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
APPORTIONMENT OF FOREIGN DIVIDENDS
SCHEDULE II

SEQUENCE #11

For the CALENDAR year **2007** or other taxable period beginning ______ (Mo Day Year) and ending ______ (Mo Day Year)

Principal New Hampshire Business Organization			
Social Security Number, Federal Employer Identification Number or Department Identification Number			
LINE 1 SALES	**EVERYWHERE (Denominator)**	**NEW HAMPSHIRE (Numerator)**	**New Hampshire as portion of EVERYWHERE**
1(a) Enter amounts from Form DP-80, Schedule A, Line 1	1(a)	1(a)	
1(b) Enter the Foreign Dividend Sales Factor Increment from Schedule III, Column L	1(b)		
1(c) Enter the Adjusted Sales Factor [Line 1(a) plus Line 1(b)]	1(c)	1(c)	
1(d) Enter Line 1(c) New Hampshire divided by Line 1(c) Everywhere		1(d)	
1(e) Enter Line 1(d) multiplied by 2 expressed as a decimal to 6 places			1(e) .
LINE 2 PAYROLL	**EVERYWHERE (Denominator)**	**NEW HAMPSHIRE (Numerator)**	**New Hampshire as portion of EVERYWHERE**
2(a) Enter the amounts from Form DP-80, Schedule A, Line 2.	2(a)	2(a)	
2(b) Enter the Foreign Dividend Payroll Factor Increment from Schedule III, Column M	2(b)		
2(c) Enter the Adjusted Payroll Factor [Line 2(a) plus Line 2(b)]	2(c)	2(c)	
2(d) Enter Line 2(c) New Hampshire, divided by Line 2(c) Everywhere total and express as a decimal to 6 places.			2(d) .
LINE 3 PROPERTY	**EVERYWHERE (Denominator)**	**NEW HAMPSHIRE (Numerator)**	**New Hampshire as portion of EVERYWHERE**
3(a) Enter the amount from Form DP-80, Schedule A, Line 3	3(a)	3(a)	
3(b) Enter the amount of Foreign Dividend Property Factor Increment from Schedule III, Column N	3(b)		
3(c) Enter the Adjusted Property Factor [Line 3(a) plus Line 3(b)]	3(c)	3(c)	
3(d) Enter Line 3(c) New Hampshire, divided by Line 3(c) Everywhere total and expressed as a decimal to 6 places.			3(d) .
LINE 4 Total [Add Lines 1(e), 2(d), and 3(d)]			4 .
LINE 5 Modified Apportionment Percentage (Line 4 divided by 4, expressed as a decimal to 6 places. If there are only one or two factors, then see instructions)			5 .
LINE 6 **FOREIGN DIVIDENDS** as defined in RSA 77-A:1, XVII (This amount must agree with NH-1120-WE, page 1, Line 1(d) and the total of Form Schedule III, Column B.)			6
LINE 7 **NEW HAMPSHIRE FOREIGN DIVIDENDS TAXABLE BUSINESS PROFITS** (Line 6 multiplied by Line 5) Enter this amount on Form NH-1120-WE, Line 6.			7

FORM
NH-1120-WE
Schedule II
Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
APPORTIONMENT OF FOREIGN DIVIDENDS
SCHEDULE II
INSTRUCTIONS

Schedule II is used to compute the modified apportionment percentage needed to determine the amount of foreign dividends, as defined by RSA 77-A:1, XVII, which are to be included in the New Hampshire Taxable Business Profits for the water's edge combined group. Prior to completing Schedule II, you must first complete Form DP-80 for the combined group and Schedule III.

Name and Identification Number	At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year. Please PRINT the taxpayer's name, federal employer identification number, social security number, or department identification number in the spaces provided. Social security numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever social security numbers or federal employer identification numbers are required, taxpayers who have been issued a DIN, shall use their DIN only , and not their SSN or FEIN.
STEP 1	Complete the Form DP-80 and enter the amount of Everywhere and New Hampshire sales, payroll, and property on Lines 1(a), 2(a), and 3(a) respectively on the NH-1120-WE, Schedule II.
STEP 2	Complete Schedule III. The Foreign Dividend Factor Increments calculated on Schedule III for sales, payroll, and property must be carried to Schedule II as follows: 1. Enter the total of Schedule III, column L on Line 1(b). 2. Enter the total of Schedule III, column M on Line 2(b). 3. Enter the total of Schedule III, column N on Line 3(b). Note: The New Hampshire amount for Foreign Dividend Factor Increments will always be zero.
STEP 3	Total Everywhere and New Hampshire sales Line 1(c), payroll Line (2c), and property Line 3(c) to obtain denominators and numerators for each. Complete the following calculations, as done for Form DP-80, expressed in decimal form and computed to 6 places. 1. Divide the total New Hampshire sales by the adjusted Everywhere sales. Multiply Line 1(d) by 2 to arrive at the adjusted sales factor and enter this amount on Line 1(e). 2. Divide the total New Hampshire payroll by the adjusted Everywhere payroll to arrive at the adjusted payroll factor and enter this amount on Line 2(d). 3. Divide the total New Hampshire property by the adjusted Everywhere property to arrive at the adjusted property factor and enter this amount on Line 3(d).
STEP 4	Add Lines 1(e), 2(d), and 3(d) and enter the sum on Line 4.
STEP 5	Divide Line 4 by 4. If there are less than 3 factors with an "Everywhere" denominator, then divide Line 4 as follows: ▪ Sales/Receipts and Payroll- divide by 3 ▪ Sales/Receipts and Property- divide by 3 ▪ Payroll and Property- divide by 2 ▪ Sales/Receipts only- divide by 2 ▪ Property OR Payroll only- divide by 1 Enter the results of your calculation on Line 5. This is the modified apportionment percentage to be applied to taxable foreign dividends.
STEP 6	Enter the amount of taxable foreign dividends on Line 6. This amount must agree with NH-1120-WE, page 1, Line 1(d) and the total of Schedule III, column B.
STEP 7	Multiply Line 6 by the modified apportionment percentage on Line 5. This is the New Hampshire Foreign Dividends Taxable Business Profits. Enter this amount on Line 7 and also on NH-1120-WE, page 1, Line 6.

FORM
NH-1120-WE
Schedule III

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

FOREIGN DIVIDEND FACTOR INCREMENTS
SCHEDULE III

For the CALENDAR year **2007** or other taxable period beginning ________ (Mo Day Year) and ending ________ (Mo Day Year)

SEQUENCE #12

	Column A	B	C	D
	NAME OF PAYOR	DIVIDEND	TAXABLE INCOME	PERCENTAGE (B ÷ C)
1				
2				
3				
4				
5				
6				
7				
8				
	TOTAL			

	Column E	F	G	H	I
	SALES AND RECEIPTS	PAYROLL	BEGINNING PROPERTY	ENDING PROPERTY	AVERAGE PROPERTY (G + H) ÷ 2
1					
2					
3					
4					
5					
6					
7					
8					

	Column J	K	L	M	N
	RENTS x 8	TOTAL PROPERTY (I + J)	MODIFIED SALES (D x E)	MODIFIED PAYROLL (D x F)	MODIFIED PROPERTY (D x K)
1					
2					
3					
4					
5					
6					
7					
8					
	TOTALS [Carry total modified factor amounts to Schedule II, Line 1(b), 2(b) and 3(b)]				

FORM
NH-1120-WE
Schedule III
Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

FOREIGN DIVIDEND FACTOR INCREMENTS
SCHEDULE III

INSTRUCTIONS

New Hampshire law provides factor relief for the dividends received from overseas business organizations as defined in RSA 77-A:1, XIX. In order to obtain factor relief, a separate apportionment percentage for foreign dividends must be calculated.

Column A	List in column A the unitary foreign dividend payors whose dividends qualify for factor relief, including those from: New Hampshire 80/20 business organization as defined in Rev 301.12 is an entity whose income is included in a consolidated US income tax return but whose activities are primarily outside the US because 80 percent or more of the average of **payroll** and **property** is outside the 50 states and the District of Columbia. Controlled foreign corporations (CFC) that meet the **payroll** and **property** requirements of an overseas business organization as defined in RSA 77-A:1, XIX. IRC Section 936 Sales Companies that meet the **payroll** and **property** requirements of an overseas business organization. Foreign sales corporation (FSC) that meet the **payroll** and **property** requirements of an overseas business organization. Business organizations meeting the **payroll** and **property** requirements of an overseas business organization which made deemed dividends to a member of the unitary group.

FOR EACH UNITARY DIVIDEND PAYOR LISTED ABOVE, PROVIDE THE FOLLOWING INFORMATION IN US DOLLARS:

Column B	Enter the amount of the dividend paid or deemed paid.
Column C	Enter the taxable income computed using US tax standards.
Column D	Enter the result of column B divided by column C, expressed as a decimal to 6 places. If this amount is greater than 1, enter 1.000000. If this amount is less than zero, enter zero.
Column E	Enter the sales and receipts less returns and allowances pursuant to RSA 77-A:3,I(c). Refer to Rev 304.
Column F	Enter the total payroll pursuant to RSA 77-A:3, I(b). Refer to Rev 304.
Columns G & H	Enter the beginning and ending property valued at original cost pursuant to RSA 77-A:3, I(a). Refer to Rev 304.
Column I	Enter the results of the sum of Column G and Column H divided by 2.
Column J	Enter the valuation of rented property valued at 8 times the net annual rental rate pursuant to RSA 77-A:3, I(a). Refer to Rev 304.02.
Column K	Enter the total of Columns I and J.
Columns L, M & N	Enter the product of Column D multiplied by Columns E, F and K, respectively. The total of Columns L, M and N will be used on Schedules II, Lines 1(b), 2(b) and 3(b) to modify the apportionment percentage used to determine the amount of foreign dividends from unitary sources subject to New Hampshire Business Profits Tax.

USE ADDITIONAL SHEETS IF NECESSARY

FORM
DP-59-A
043

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PAYMENT FORM AND APPLICATION FOR 7 MONTH EXTENSION OF TIME TO FILE INTEREST AND DIVIDENDS TAX RETURN

TO MAKE YOUR PAYMENT ON-LINE ACCESS E-FILE AT www.revenue.nh.gov

FOR DRA USE ONLY

DO NOT FILE THIS FORM IF LINE 3 IS ZERO.

THIS IS NOT AN EXTENSION OF TIME TO PAY

AUTOMATIC EXTENSION	If you have paid 100% of the tax determined to be due by the due date of the tax you will be granted an automatic 7-month extension to file your New Hampshire Interest and Dividends Tax return WITHOUT filing this form or a copy of your federal extension. The fastest way to make your 100% extension payment is to file on-line by accessing our web site at www.revenue.nh.gov. If you meet this requirement, you may file your New Hampshire Interest & Dividends Tax return up to 7 months beyond the original due date and you will not be subject to the late filing penalty. Please note that an extension of time to file your return is not an extension of time to pay the tax.
WHO MUST FILE	If you need to make an additional payment in order to have paid 100% of the tax determined to be due by the due date of the tax, then you must complete this form and submit with payment to be granted an extension of time to file your New Hampshire Interest and Dividends Tax return. You may also make your payment electronically by accessing our web site at www.revenue.nh.gov. Do not file this form if Net Balance Due is zero.
WHEN TO FILE	This form must be postmarked on or before the original due date of the return. Electronic payments must be received before midnight on the due date of the return.
WHERE TO FILE	NH DRA, PO Box 2072, Concord, NH 03302-2072.
REASONS FOR DENIAL	Applications for extensions will be rejected for reasons such as, but not limited to, the application was postmarked after the due date for filing the return, the payment for the balance due shown on Line 3 above did not accompany this application, or the payment was not made electronically before midnight on the due date of the return.
NEED HELP	Call Central Taxpayer Services at (603) 271-2191. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964
STEP 1 Name and Identification Numbers	In the spaces provided below, enter the beginning and ending dates of the taxable period if different from the calendar year. Please PRINT the taxpayer's name, address, Social Security Number (SSN), Federal Employer Identification Number (FEIN), or Department Identification Number (DIN) in the spaces provided. If you have received a booklet of tax forms that are preprinted, please use that form. Enter spouse's name and SSN in the spaces provided for separate proprietorship only. Social Security Numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever SSN's or FEIN's are required, taxpayers who have been issued a DIN, shall use their DIN only, and not SSN or FEIN.

For the CALENDAR year **2007** or other taxable period beginning ____________ (Mo Day Year) and ending ____________ (Mo Day Year)

ENTITY TYPE Check one of the following: ☐ (1) Individual/Joint ☐ (3) Partnership ☐ (4) Fiduciary

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
NAME OF PARTNERSHIP OR FIDUCIARY		FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER (DIN)
ADDRESS (Continued)		If required to use DIN, do not use SSN or FEIN
CITY/TOWN, STATE & ZIP CODE		

100% PAYMENT IS DUE ON OR BEFORE THE DUE DATE OF THE TAX

FOR DRA USE ONLY

1	Enter 100% of the Interest and Dividend Tax determined to be due		1
2(a)	Enter credit carried over from prior tax period and payments ... of estimated tax	2(a)	
2(b)	Enter payment made electronically, if applicable	2(b)	
2	Total advance payments and credits [Line 2(a) plus Line 2(b)] ..		2
3	NET BALANCE DUE: (Line 1 minus Line 2)	PAY THIS AMOUNT➔	3

MAKE CHECK PAYABLE TO: STATE OF NEW HAMPSHIRE. ENCLOSE, BUT DO NOT STAPLE OR TAPE, YOUR PAYMENT TO THIS EXTENSION.

Go to our web site at www.revenue.nh.gov and make your payment electronically and you will not have to file this form.

MAIL TO: NH DRA
PO BOX 2072
CONCORD NH 03302-2072

DP-59-A
Rev. 09/2007

FORM
DP-10
041

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

INTEREST AND DIVIDENDS TAX RETURN

FOR DRA USE ONLY

For the CALENDAR year **2007** or other taxable period beginning ________ and ending ________

Due Date for CALENDAR year is on or before April 15, 2008 or the 15th day of the 4th month after the close of the taxable period.

STEP 1 Print or Type

☐ *Check box if there has been a name change since last filing*

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
NAME OF PARTNERSHIP OR FIDUCIARY		FEDERAL IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS		
ADDRESS (Continued)		
CITY/TOWN, STATE & ZIP CODE		

STEP 2 Entity Type & Special Return Type

☐ (1) INDIVIDUAL ☐ (3) PARTNERSHIP
☐ (1) JOINT ☐ (4) FIDUCIARY

% of NEW HAMPSHIRE Ownership Interest

☐ TAX FORMS MAILING ADDRESS, CITY/TOWN, STATE & ZIP CODE:

	Mo / Day / Year	
☐ Initial Return	___ / ___ / ___	Established NH Residency
☐ Final Return	___ / ___ / ___	Abandoned NH Residency
☐ Final Deceased	___ / ___ / ___	SSN ________

☐ Amended Return: DO NOT use this form to report IRS adjustment.

STEP 3 **COMPLETE THE SECOND PAGE OF THIS RETURN BEFORE PROCEEDING TO STEP 4**

STEP 4 Figure Your Tax, Credits, Interest and Penalties

10	Net Taxable Income (from Line 9)		10
11	**New Hampshire Interest and Dividends Tax** (Line 10, if positive, multiplied by 5%)		11
12	Payments:		
	(a) Tax paid with Application for Extension	12(a)	
	(b) Payments from current tax period Estimated Tax	12(b)	
	(c) Credit carryover from prior tax period	12(c)	
	(d) Paid with original return (Amended returns only)	12(d)	12
13	Tax Due (Line 11 minus Line 12)		13
14	Additions to Tax:		
	(a) Interest	14(a)	
	(b) Failure to Pay	14(b)	
	(c) Failure to File	14(c)	
	(d) Underpayment of Estimated Tax	14(d)	14

STEP 5 Figure Your Net Balance Due or Overpayment

15	(a) Subtotal Due (Line 13 plus Line 14)	15(a)	
	(b) Return Payment Made Electronically		15(b)
15	**Net Balance Due** [Line 15(a) minus Line 15(b)] (Make Check Payable to State of New Hampshire)	**PAY THIS AMOUNT ➔**	15
16	**OVERPAYMENT** (If Line 15 is less than zero, enter on Line 16)	16	
17	Amount of Line 16 to be applied to:		
	(a) Next years tax liability	**DO NOT PAY ➔**	17(a)
	(b) **Refund -** Please allow 12 weeks for processing		17(b)

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

☐ **POA**: By checking this box and signing below, you authorize us to discuss this return with the preparer listed below.

X ________ Signature (in ink) and Title if Fiduciary — Date | Preparer's Tax Identification Number | Preparer's Telephone Number

X ________ If joint return, BOTH parties must sign, even if only one had income — Date | Signature (in ink) and Printed Name of Paid Preparer — Date

Print Signatory Name | Preparer's Address

MAIL TO: NH DRA
PO BOX 2072
CONCORD NH 03302-2072

Taxpayer's Telephone Number | City/Town, State & Zip Code

DP-10
Rev 09/2007

FORM
DP-10
Page 2

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
INTEREST AND DIVIDENDS TAX RETURN

STEP 3 Please read Instructions before you begin.

1 From Your Federal Income Tax Return: (See Instructions)

(a) Interest Income. Enter the amount from Line 8(a) of your federal return .... 1(a)

(b) Dividend Income. Enter the amount from Line 9(a) of your federal return .... 1(b)

(c) Federal Tax Exempt Interest Income. Enter the amount from Line 8(b) of your federal return .... 1(c)

(d) Subtotal Interest and Dividends Income. [Sum of Lines 1(a), 1(b) and 1(c)] .... Subtotal .... 1(d)

2 List **Taxable Annuities** or Actual Cash & Property Distributions From S-Corporations, Partnerships and Fiduciaries:

Entity Codes: 2 = S-CORPORATIONS; 3 = PARTNERSHIPS; 4 = TRUSTS OR ESTATES; 5 = OTHER

I ENTITY CODE	II NAME OF PAYER	III PAYER'S IDENTIFICATION NUMBER	IV DISTRIBUTION AMOUNT	
	Total from supplemental schedule attached			

2 Total Distributions (Sum of Column IV above) 2

3 Subtotal Interest & Dividends Income and Distributions [Line 1(d) plus Line 2] .... Subtotal 3

4 List payers and amounts of interest and/or dividends NOT TAXABLE to New Hampshire included on Lines 1(a), 1(b), 1(c) and/or 2:

I REASON CODE	II NAME OF PAYER	III PAYER'S IDENTIFICATION NUMBER	IV NON-TAXABLE AMOUNT	

(a) Subtotal of non-taxable income above (Sum of Column IV) .... 4(a)

(b) Total non-taxable income from supplemental schedule (attached) .. 4(b)

(c) Non-taxable income subtotal of Lines 4(a) plus 4(b) .... 4(c)

(d) Part-year resident non-taxable income prorata share .... 4(d)

4 Total Non-Taxable Income [Sum of Line 4(c) plus Line 4(d)] 4

5 Gross Taxable Income (Line 3 minus Line 4) 5

6 Less: $2,400 for Individual, Partnership and Fiduciary; $4,800 for Joint filers 6

7 Adjusted Taxable Income (Line 5 minus Line 6) If less than zero, enter amount in parenthesis 7

☐ Blind ☐ Spouse Blind ☐ 65 (or over) or disabled Year of birth ________ ☐ Spouse 65 (or over) or disabled Year of birth ________

8 Check the exemptions that apply. Multiply the total number of boxes checked above ______ x 1,200= 8

9 **Net Taxable Income** (Line 7 minus Line 8) If less than zero, enter amount in parenthesis 9
Enter Line 9 amount on Page 1, Step 4, Line 10.

FORM **DP-10** Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

INTEREST AND DIVIDENDS TAX RETURN

GENERAL INSTRUCTIONS

Common Errors	The following is a list of the most common mistakes made by taxpayers when filing a New Hampshire Interest and Dividends Tax return. These, along with other errors, may cause the return to be considered an "incomplete return" which may result in the assessment of interest and penalties. To ensure that you have filed a complete return, carefully follow the general and line-by-line instructions and be sure you have done the following: **Have you signed and dated the return in blue or black ink? (Rev 2904.04)** **If this is a joint return, has your spouse included his/her social security number, signed and dated the return in blue or black ink?** **If there is a balance due of $1.00 or greater, have you enclosed a check for the total amount due?** **Did you make the check payable to the State of New Hampshire?** **Is the written amount on the check the same as the numeric amount?** **Have you signed and dated the check?** **Have you enclosed both pages of Form DP-10?** **Did you mistakenly send a payment in the amount of your credit or refund? If you would like to make an additional payment please use Form DP-10-ES**
Who Must File A Return	**INDIVIDUALS:** Individuals who are residents or inhabitants of New Hampshire for any part of the tax year must file providing they received more than $2,400 of gross taxable interest and/or dividend income for a single individual or $4,800 of such income for a married couple filing a joint New Hampshire return. (Part-year residents see below.) To determine whether a return must be filed, you should complete Page 2, Lines 1 - 7. If the amount on Line 7 is $0 or less you are not required to file an Interest and Dividends Tax Return. **PARTNERSHIPS, LLC's, ASSOCIATIONS, TRUSTS AND FIDUCIARIES:** Please see separate tables in this booklet regarding "WHO" and "WHAT" is taxable. LLC's filing as Corporations are required to file an Interest and Dividend Tax Return.
Joint Filers	To ensure your payments are credited to your account, the sequence of names and social security numbers must be consistent on all Interest and Dividends Tax estimates, extensions and returns.
Part Year Resident	For New Hampshire Interest & Dividends Tax purposes, a "part year resident" is someone who has permanently established residency in New Hampshire during the year or who has permanently abandoned residency in New Hampshire during the year. If you **established** residency after January 1st of this tax period check the "Initial Return" box and enter the date of residency in Step 2. If you **abandoned** residency during the year, check the "Final Return" box and enter the date in Step 2. A temporary absence for any length of time does not change your state of residency. If you are unsure whether you are a resident of New Hampshire, please call the Central Taxpayer Services (603) 271-2191, Monday through Friday, 8:00 a.m. to 4:30 p.m. Only the interest and dividend income earned during that portion of the year for which they were a New Hampshire resident is taxable. Part-year residents are entitled to the full $2,400 exemption (or $4,800 for joint filers) and the full amount for the exemptions shown on Line 8 of the return. Part-year residents must file a return if, during the entire year, their adjusted taxable income was over $2,400 (or over $4,800 for joint filers).
When To File	Calendar Year: If your return is based on a calendar year, it must be postmarked on or before April 15th, unless the 15th is a weekend or a recognized State holiday, it will be due on the next business day. Fiscal Year: If your return is based on a taxable period other than a calendar year, it must be postmarked on or before the 15th day of the fourth month following the end of your taxable period.
Where To File	MAIL TO: NH DRA (NH DEPT OF REVENUE ADMINISTRATION) PO BOX 2072 CONCORD NH 03302-2072 **FORMS MAY NOT BE FILED BY FAX**
Extension To File	New Hampshire does not require taxpayers to file an application for an automatic 7-month extension of time to file provided that the taxpayer has paid 100% of the Interest and Dividends Tax determined to be due by the due date of the tax. If you need to make an additional payment, you may file a Form DP-59-A along with the payment or e-file your payment on-line at www.revenue.nh.gov. This application and payment must be postmarked on or before the due date of the tax. Failure to pay 100% of the tax due by the original due date will result in the assessment of interest and may result in the assessment of penalties. You are not required to attach a copy of your federal extension to your return.
Confidential Information	Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire RSA 21-J:14.
Social Security Numbers	Disclosure of social security numbers is mandatory under Department of Revenue Administration rule Rev 2903.02. This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. § 405 (c)(2)(C)(i). The failure to provide social security numbers may result in a rejection of a return or application. The failure to timely file a return or application complete with social security numbers may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions or adjustments that may result in increased tax liability.
Amended Returns	If you discover an error was made on your return after it has been filed, an amended New Hampshire return should be promptly filed by completing a corrected Form DP-10 and by checking the "AMENDED" box in Step 2 on the return. New Hampshire does not have a separate form for amended returns.
Rounding	Money items on all Interest and Dividends Tax forms may be rounded off to the nearest whole dollar.
Report Of Change	To report a change to your Interest and Dividends Tax Return for years 1994 to present, (which resulted from a federal audit) file a separate report of change, Form ROC-DP-10, for each year. To report a change for taxable periods prior to 1994 contact the Department for the appropriate forms and instructions. To file a report of change on an Interest and Dividends Tax return, you will need to use the federal adjustment and a copy of your return as originally filed or previously adjusted. When filing the completed ROC-DP-10, you must sign in ink and include the IRS form reporting the change. Follow the line by line instructions when filling out the report of change. An incomplete ROC will not be accepted.
Need Forms	To obtain additional forms or forms not contained in this booklet, you may visit our web site at www.revenue.nh.gov or call (603) 271-2192. Copies of the state tax forms may also be obtained from any of the 22 Depository Libraries located throughout the State. See page 1 for a list of Depository Libraries.
Need Help	Call Central Taxpayer Services at (603) 271-2191, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, federal employer identification number, department identification number or social security number, the name of a contact person and a daytime telephone number.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

INTEREST AND DIVIDENDS TAX RETURN

LINE-BY-LINE INSTRUCTIONS

STEP 1

At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year.

Please PRINT the taxpayer's name, address, Social Security Number (SSN), Federal Employer Identification Number (FEIN), or Department Identification Number (DIN) and principal business activity code in the spaces provided. If you have received a booklet of tax forms that are preprinted, please use that form.

Enter spouse's name and SSN in the spaces provided if filing an individual return. Social Security Numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever SSN's or FEIN's are required, taxpayers who have been issued a DIN, shall use their DIN only, and not SSN or FEIN.

STEP 2

Entity type. You must check only one entity box. If a partnership return, enter the percentage of ownership by New Hampshire residents. If a fiduciary return, enter the percentage of New Hampshire beneficiaries. If you are an LLC that has elected to be taxed as a Corporation, contact the Department.

Check the appropriate box(es) that apply and enter the date of the event. If "Final Deceased", enter the date of death and the SSN of the deceased.

Forms mailing information: If you will not be at your New Hampshire mailing address when the forms are mailed on approximately January 2nd and if you would like forms mailed to a winter address, please check the box and provide the alternate address in the space below the box. **This address will be used for form mailing purposes only.** Forms are not automatically mailed to taxpayers who utilize tax preparers, however, forms may be ordered by calling the forms line at (603) 271-2192 or obtained from the web site at www.revenue.nh.gov.

STEP 3

STOP Complete the second page of this return before proceeding to Step 4.

LINE 1(a) INTEREST INCOME: Enter on Line 1(a) **ALL** interest income. For individual and joint filers the amount to be reported on Line 1(a) is from Line 8(a) of IRS Form 1040 or 1040A. For partnerships and fiduciary filers, the amount to be reported on Line 1(a) is the total of all interest income reported on your federal return. If you are not required to file a federal return, enter your interest as reported on your 1099's. NOTE: All interest income which is not taxable to New Hampshire will be deducted on Line 4.

LINE 1(b) DIVIDEND INCOME: Enter on Line 1(b) **ALL** ordinary dividend income. For individual and joint filers the amount to be reported on Line 1(b) is from Line 9(a) of IRS Form 1040 or 1040A. If you are not required to file a federal return, enter your dividend income as reported on your 1099. NOTE: All dividend income which is not taxable to New Hampshire will be deducted on Line 4.

LINE 1(c) FEDERAL TAX-EXEMPT INTEREST INCOME: Enter on Line 1(c) the amount of **ALL** federally tax-exempt interest income. For individuals and joint filers, the amount is from IRS Form 1040 or 1040A, Line 8 (b). Unless specifically exempt by New Hampshire law, all federally tax-exempt interest income is taxable to New Hampshire. NOTE: All federal tax-exempt interest income that is not taxable to New Hampshire will be deducted on Line 4.

LINE 1(d) Enter the subtotal of Lines 1(a), 1(b) and 1(c).

LINE 2 DISTRIBUTIONS SUBJECT TO THE NEW HAMPSHIRE INTEREST AND DIVIDENDS TAX: In column I, enter the entity code number which represents the type of entity of the payer. See the box below for ENTITY TYPE CODES. In column II, enter the name of the payer. In column III, enter the payer's social security number or federal employer identification number, if known. In column IV, enter the total amount of cash or property distribution received or constructively received. This amount may not correspond to any line on your Federal Form 1040 or your Federal Schedule K-1. **NOTE:** This is not a tax on pass-through portfolio income, gains or losses from a Federal Schedule K-1. Therefore, do not include any pass-through gains or losses from Federal Schedule K-1.

List on Line 2 any taxable annuities or the actual cash or property distributions you received or constructively received from "S" corporations, partnerships with transferable shares, trusts or estates with transferable shares, or the return of capital from qualified investment capital companies formed prior to 5/24/04, when the investment is returned within three years of the original deduction. These distributions are subject to tax in New Hampshire as a "dividend". (Transferable means that you can freely transfer your shares without causing a dissolution of the organization or without prior approval of the other members.) All publicly traded partnerships fall into this category. Taxable annuities are those annuities not invested in a tax-deferred investment plan pursuant to RSA 77:4-b.
ALL NONTAXABLE INCOME WILL BE DEDUCTED ON LINE 4.

Entity Code	2	3	4	5
Entity Type	S-Corporations	Partnerships	Trusts or Estates	Other

LINE 3 Enter the sum of Line 1(d) plus Line 2.

See Quick Checklist in this booklet for examples of taxable and non-taxable income sources.

LINE 4 INTEREST AND DIVIDENDS INCOME NOT TAXABLE TO NEW HAMPSHIRE: In column I, enter the reason code number which corresponds to the reason the income is not subject to the Interest and Dividends Tax. (See the box below for reason codes.) In column II, enter the name of the payer. In column III, enter the payer's social security number or federal identification number, if known. In column IV enter the non-taxable amount. These items should only be deducted if they were included on Lines 1(a), 1(b), 1(c) or 2.

REASON CODE	REASON
1	Direct US government obligations.
2	New Hampshire municipal bond.
3	Long or short term capital gains included in Line 3.
4	Individual retirement account/Keogh plans/other exempt retirement plans.
5	Liquidating distributions.
6	100% of K-1 interest or dividend income from a partnership/trust with non-transferable shares which is subject to I&D tax.
7	A portion of interest or dividend income from a partnership/trust with non-transferable shares which is not subject to I&D tax.
8	Allocation to non-New Hampshire residents extra period.
9	Specifically exempted Puerto Rico, Guam and Virgin Island bonds.
10	Distributive share of the entity's interest or dividend income indicated on Schedule K-1 and included in the partner, beneficiary or shareholder's federal income tax return.
11	Return of capital.

REASON CODE 7 CALCULATION: Example: a resident/inhabitant receives a $5,000 distribution from a partnership that has no usual place of business in New Hampshire and the Partnership has non-transferrable shares or from a fiduciary that is not a New Hampshire trust and the Fiduciary has non-transferrable shares.

The partnership or fiduciary's total gross income is $100,000 and its interest and dividend income is $10,000.
The amount of the distribution that is non-taxable to the resident is $4,500; $100,000 - $10,000 = $90,000/$100,000 x $5,000.

Line 4(d) PART-YEAR RESIDENT NON-TAXABLE PRO RATA SHARE: A part-year resident is a resident who established or abandoned residency during the year. Part-year residents may prorate interest and dividends income. Individuals filing as part-year residents may deduct the amount of taxable income earned while not a resident of New Hampshire. To determine the annual taxable income for the prorata share calculation, subtract Line 4(c), the subtotal of non-taxable income from Line 3, then apply the following calculation to that figure to determine the amount to enter on Line 4(d), part-year resident prorata share.

$$\text{Annual taxable income} \times \frac{\text{number of days a Non-New Hampshire Resident}}{\text{365 days of the year}}$$

Enter the total of Line 4(c) plus Line 4(d) on Line 4.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
INTEREST AND DIVIDENDS TAX RETURN

LINE-BY-LINE INSTRUCTIONS (con't)

STEP 3 Continued

LINE 5 GROSS TAXABLE INCOME: Enter the amount of Line 3 minus Line 4.
To figure your Net Taxable Income, complete Lines 6 through 9.
LINE 6 Enter the income exemption. $2,400 for individual, partnership, fiduciary or LLC or $4,800, for joint filer.
LINE 7 Calculate your Adjusted Taxable Income, Line 5 minus Line 6. For Individual /Joint filers ONLY, if Line 7 is zero, you are not required to file a return.

LINE 8 Check the exemptions that apply. Multiply the number of boxes checked by $1,200 and enter the result.

LINE 9 Calculate the Net Taxable Income by subtracting Line 8 from Line 7.

STEP 4

LINE 10 Enter the amount from Page 2, Line 9.

LINE 11 Figure your Interest & Dividends Tax by multiplying Line 10 by 5% (.05), if Line 10 is a positive number. If Line 10 is a negative number, enter zero on Line 11.

LINE 12 Enter your payments on Lines 12(a) through 12(d). Enter the sum of your payments on Line 12.

LINE 13 Calculate the balance of the tax due (Line 11 minus Line 12). Enter the remainder, balance of tax due, on Line 13.

LINE 14 Calculate your interest and penalties, if any, as follows, and enter them on Lines 14(a) through 14(d). Enter sum of interest and penalties on Line 14.
(a) INTEREST: Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.

__________ x __________ x ___.__________ = __________ Enter on Line 14(a).
Tax Due   Number of days   Daily decimal rate equivalent (see below for applicable rates)   Interest due

NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows (contact the Department for applicable rates for any other years):

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2008 - 12/31/2008	10%	.000273
1/1/2007 - 12/31/2007	10%	.000274
1/1/2006 - 12/31/2006	8%	.000219
1/1/2005 - 12/31/2005	6%	.000164
1/1/2004 - 12/31/2004	7%	.000191

(b) FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.
(c) FAILURE TO FILE: A taxpayer failing to timely file a complete return may be subject to a penalty equal to 5% of the tax due for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.
(d) UNDERPAYMENT PENALTY: As of January 1, 2004 if your tax is more than $500 you are required to make estimated tax payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimated tax or to determine if you qualify for an exception from making estimated payments, complete and **attach** Form DP-2210/2220. Form DP-2210/2220 may be obtained from our web site at www.revenue.nh.gov or by calling the Department of Revenue Administration forms line at (603) 271-2192.

NOTE: Taxpayers who substantially understate their tax may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax resulting from such understatement. There is a substantial understatement of tax if the amount of the understatement exceeds 10 percent of the tax required to be shown on the return or $5,000.

STEP 5

LINE 15(a) Enter the subtotal of amount due. (Line 13 plus Line 14).

LINE 15(b) Enter the amount of any return payment made electronically.

LINE 15 Calculate your net balance due. Line 15(a) minus Line 15(b). Enter the result on Line 15. Make check or money order payable to: State of New Hampshire. Payment must accompany the return; **HOWEVER, PLEASE ENCLOSE, BUT DO NOT STAPLE OR TAPE, YOUR PAYMENT TO THE RETURN.** To ensure your check is credited to your account, please put your social security number or federal employer identification number on the check.

You may file this return on-line by logging on to www.revenue.nh.gov. If the net balance due is less than $1.00, do not pay **but still file the return.**

LINE 16 If the total payments (Line 12, plus Line 15(b) are greater than total tax (Line 11 and Line 14) then you have over paid. Enter the overpayment amount on Line 16.

LINE 17 The taxpayer has an option of applying any part of the overpayment or the total amount of the overpayment as a credit to next year's return. Enter the desired credit on Line 17(a). The remainder, which will be refunded, should be entered on Line 17(b). If Line 17(a) is not completed, the entire overpayment will be refunded. **Please allow up to 12 weeks for the Department to process the refund**.

POA

By checking the POA box and signing the return, the taxpayer authorizes the Department to discuss this return with the preparer listed on the front of the return. This is a limited POA. Preparers may be required to submit a Form DP-2848 for other tax matters and/or years.

SIGNATURE(S)

You **MUST SIGN IN BLUE OR BLACK INK AND DATE** the return.

- Joint Filers: If you are filing a joint return, both husband and wife must sign in blue or black ink and date the return even if only one of you had income.
- Trusts: If you are signing on behalf of a trust, you must indicate under what authority your are signing. (i.e. "trustee")
- Preparers: If you paid a preparer to complete this return, then the preparer must also sign in ink and date the return. The preparer must also provide his/her federal employer identification number, social security number or federal preparer tax identification number and complete address.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

INTEREST AND DIVIDENDS TAX RETURN

INSTRUCTIONS (continued)

WHO IS TAXABLE

RSA 77:3 and Rev 902.06

INDIVIDUALS	PARTNERSHIPS, LLC'S, ASSOCIATIONS	TRUSTS/FIDUCIARIES
IF: Inhabitants or residents of New Hampshire for any part of the taxable period; and Gross interest and dividend income from all sources exceeds $2,400 during the taxable period.	**IF:** Entity has non-transferable shares; Gross interest and dividend income from all sources exceeds $2,400 during the taxable period; Primary or central place of business in New Hampshire; and Any partner, trustee, member or owner is an inhabitant or resident of New Hampshire.	**IF:** Entity has non-transferable shares; Gross interest and dividend income from all sources exceeds $2,400 during the taxable period; Fiduciaries derived their appointment from a New Hampshire court or the trust property is located in New Hampshire; and Trustee is an inhabitant or resident of New Hampshire.

WHAT IS TAXABLE

To the Individual Filer

The actual cash or property distributions you receive from partnerships, LLCs, associations, estates or trusts fall into one of the following three categories: entirely NOT taxable to New Hampshire, entirely taxable to New Hampshire, or taxable in part to New Hampshire. In general, you can determine which category your income falls into by answering the questions below.

(A) **Is the organization required to file its own New Hampshire Interest and Dividends Tax return?** If yes, your entire distribution is NOT taxable to New Hampshire. See **(1)** below. Use reason code 6. If no, move on to question B.

(B) **Does the organization have transferable shares?** Can you freely transfer your shares without causing a dissolution of the organization or without obtaining prior member approval? If yes, your entire ACTUAL distribution from this organization is taxable. See (2) below. If no, move on to (C), below.

(C) **If the organization is not required to file its own New Hampshire Interest & Dividends Tax return AND the organization has non-transferable shares**, then the distribution you received from them is taxable to you as if it had come from its original source. The interest and dividend income subject to tax shall be imposed on the portion of the actual distribution which represents interest or dividends received by the entity. See (3) below. Use reason code 7.

INCOME FROM	WHAT IS TAXABLE	HOW TO SHOW THE TAXABLE PORTION
Partnerships LLC's Associations Trusts or Estates	**(1)** No part of your distribution is taxable to New Hampshire.	Not applicable.
	(2) All of your actual and constructive receipt of distribution (including non-cash distributions) from this entity is taxable to New Hampshire regardless of the original source of the income.	On page 2, Line 2, enter its entity code, list the name of the entity and its federal employer identification number. In Column IV enter the total amount of the distribution you received.
	(3) A portion of the distribution you received is taxable to you. The taxable portion is determined by multiplying the amount of the actual distribution received by a fraction. The numerator is the total interest and dividends received by the entity. The denominator is the total amount of gross income received by the entity.	On page 2, Line 2, enter its entity code, list the name of the entity and its federal employer identification number. In Column IV enter the total amount of the distribution you received. Enter the non-taxable amount on Line 4 and use Reason Code 7.
"S" Corporations	All actual and constructive receipt of distributions (including non-cash distributions) from an "S" corporation are taxable to New Hampshire regardless of the original source of the income.	On page 2, Line 2, enter entity code 2, list the name of the "S" corporation and its federal employer identification number. In Column IV enter the total amount of the distribution you received.

WHAT IS TAXABLE

To the Partnership, Limited Liability Company, Association or Trust

	WHAT IS TAXABLE	HOW TO SHOW THE TAXABLE PORTION
Partnership, Limited Liability Company, Association or Trust when **<u>all</u>** of the interest holders are residents or inhabitants of New Hampshire.	**<u>All</u>** interest and dividends received which would be taxable if received by a resident individual.	List the interest and dividend income on Lines 1(a), (b) and (c) and Line 2. Enter the non-taxable amounts on Line 4, Column IV, with the reason code and the payer's name and federal employer identification number.
Partnership, Limited Liability Company, Association or Trust when **<u>some</u>** of the interest holders are residents or inhabitants of New Hampshire.	Of the interest and dividends received, which would be taxable if received by a resident individual an amount proportionate to the aggregate interest of the partners or members who are inhabitants of this state.	List the interest and dividend income on Lines 1(a), (b) and (c) and Line 2. Enter the non-taxable amounts on Line 4, Column IV with the reason code and the payer's name and federal employer identification number. Use reason code 8 to reflect non-taxable interest and dividends allocated to non-New Hampshire residents interest holder.

FORM
DP-10
Checklist

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
INTEREST AND DIVIDENDS TAX RETURN

QUICK CHECKLIST

— INTEREST —

Taxable to New Hampshire

- All banks, credit unions, building & loan associations, trust companies.
- Bonds, notes and money at interest and from all debts due the person being taxed unless specifically exempt
- Personal life insurance interest
- Personal mortgages and loans
- Repurchase agreements
- Municipal bonds, EXCEPT New Hampshire
- Deemed interest
- Indirect obligations of the US Government including: Federal National Mortgage Association (FNMA), Government National Mortgage Association (GNMA), Federal Home Loan Mortgage Corporation (FHLM), and Farmers Home Administration (FHA).
- Annuities (except as part of an employee benefit plan as defined in ERISA of 1974 Sec. 3, or the principal portion of life insurance proceeds)
- Annual calculated interest from zero coupon bonds
- OID interest as shown on your 1099
- Interest paid on income tax refunds

Not Taxable to New Hampshire

- New Hampshire State and New Hampshire Municipal bonds
- Individual Retirement Accounts
- Keogh Plans
- Tax Deferred Investment Plans
- Employee Benefit Plans defined by ERISA of 1974, Sec. 3
- Specifically exempted Puerto Rico, Guam & Virgin Islands bonds
- Direct obligations of the US Government including: Treasury Bills, US Savings Bonds, Treasury Bonds, Federal Home Loan Banks, US Postal Securities, Small Business Administration, Tennessee Valley Authority, Farm Credit System, Federal Financing Bank, General Services Administration, Student Loan Marketing Association (SLMA), and Resolution Funding Corporation
- New Hampshire Housing Authority Bonds, Industrial Development Authority, New Hampshire Higher Education and Health Facilities Authority, Firemen's Retirement, New Hampshire Retirement System, State Retirement Allowance
- Interest received from qualified funds invested in College Tuition Savings Plans.

— DIVIDENDS —

Taxable to New Hampshire

- Banks and bank holding companies
- All dividends unless specifically exempt by law
- Corporations (including New Hampshire Corporations)
- Mutual funds EXCEPT portion generated from direct obligations of the US Government or from capital gains
- Automatic reinvestments
- Actual cash or property distributions from "S" Corporations (see instructions)
- Fair market value of distributed property by a business organization
- Forgiveness of debt by an organization
- Personal expenditures made by an organization for an individual and the fair market value of any property transferred
- World Bank dividends
- Deemed dividends

Not Taxable to New Hampshire

- Capital gains, or any portion of the dividend that represents capital gain
- Return of capital, or any portion of the dividend that represents return of capital
- Stock dividends paid in new stock (not automatic reinvestment of mutual funds)
- Liquidating dividends
- Individual Retirement Accounts
- Keogh Plans
- Tax deferred investment plans
- Sale or exchange of transferable shares
- 1099 PATR (Patronage Dividends)
- Mutual funds which invest solely in New Hampshire tax-exempt instruments
- Dividends received from qualified funds invested in College Tuition Savings Plans.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED INTEREST AND DIVIDENDS TAX

2008

TO MAKE YOUR PAYMENTS ON-LINE ACCESS E-FILE AT www.revenue.nh.gov

1 Who Must Pay Estimated Tax

Every individual, partnership, association, trust or fiduciary required to file an Interest & Dividends Tax Return must also make Estimated Interest & Dividends Tax payments for its subsequent taxable period unless the annual estimated tax for the subsequent taxable period is less than $500. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period equals or exceeds $500. (See paragraph 6 for exceptions).

2 Where to Make Payments

Make estimate tax payments on-line at www.revenue.nh.gov or mail estimate tax payments to:

NH DRA (NH DEPT OF REVENUE ADMINISTRATION)
PO BOX 2072
CONCORD NH 03302-2072

3 When to Make Payments

CALENDAR YEAR FILERS:

1st quarterly payment due April 15, 2008
2nd quarterly payment due June 16, 2008
3rd quarterly payment due September 15, 2008
4th quarterly payment is due January 15, 2009

FISCAL YEAR FILERS:

A quarterly payment is due on or before the 15th day of the 4th, 6th, 9th and 12th months of the taxable period to which they relate.

4 Payment of Estimated Tax

Estimated tax may be paid in full with the initial declaration or in installments on the due dates.

You may make all four estimate payments at one time over the Internet. Specify each date you want a payment to be made from your account and each payment will be withdrawn on the date you specified.

5 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

This penalty will not be imposed if any of the statutory exceptions apply per quarter.

6 Exceptions to the Underpayment Penalty

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use form DP 2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty.

This form may be obtained from our web site at www.revenue.nh.gov or by calling the forms line at (603)271-2192.

7 Need Help

QUESTIONS not covered herein may be answered in our Frequently Asked Questions (FAQ) brochure available, on the Internet at www.revenue.nh.gov or by calling Central Taxpayer Services Office at (603) 271-2191.

Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964

FORM
DP-10-ES

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED INTEREST AND DIVIDENDS TAX

TO MAKE YOUR PAYMENTS ON-LINE ACCESS E-FILE AT www.revenue.nh.gov

TAXPAYER'S WORKSHEET – KEEP FOR YOUR RECORDS

1 All interest and dividend income taxable by the State .... 1 ____________

2 Less Exemption – check the exemptions that apply:

2(a) ☐ Yourself ☐ Spouse ☐ Partnership ☐ Fiduciary — Total number boxes checked _____ x $2400 =2(a)_________

2(b) ☐ 65 (or over) or disabled ☐ Blind
☐ Spouse 65 (or over) or disabled ☐ Spouse Blind } Total number boxes checked _____ x $1200 =2(b)_________

2 (c) Total exemptions [Line 2(a) plus 2(b)] .... 2(c) ____________

3 New Hampshire Taxable Income [Line 1 minus Line 2(c)] .... 3 ____________

4 New Hampshire Interest & Dividends Tax (Line 3 multiplied by 5%) .... 4 ____________

{ If Line 4 is less than $500 see instructions paragraph No. 1.

5 OVERPAYMENT applied to next years taxes .... 5 ____________
(If the overpayment exceeds the first 1/4 installment, the overage will be applied to the next installment and so on)

6 BALANCE OF ESTIMATED INTEREST & DIVIDENDS TAX (Line 4 minus Line 5) .... 6 ____________

COMPUTATION and RECORD of PAYMENTS

Date Paid	Amount of each Installment (1/4 of Line 4 of worksheet)	2007 Overpayment Applied to Installment	Balance Due	CALENDAR YEAR DUE DATES
1.	$	$	$	**April 15, 2008**
2.	$	$	$	**June 16, 2008**
3.	$	$	$	**Sept. 15, 2008**
4.	$	$	$	**Jan. 15, 2009**

IMPORTANT:

PLEASE PUT THE NAMES AND SOCIAL SECURITY NUMBERS ON THE ESTIMATE FORM IN THE SAME SEQUENCE AS THOSE TO BE USED ON THE RETURN.

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.

(Cut along this line and keep the estimated tax worksheet above for your records)

FORM
DP-10-ES
042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED INTEREST AND DIVIDENDS TAX - 2008

For CALENDAR YEAR **2008** or other taxable period beginning ____________ ending ____________
Mo Day Year Mo Day Year

FOR DRA USE ONLY

PLEASE PRINT OR TYPE CHECK ONE: ☐ ① Individual/Joint ☐ ③ Partnership ☐ ④ Fiduciary

Payment Form 1

FOR DRA USE ONLY

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
NAME OF PARTNERSHIP OR FIDUCIARY		FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER (SMLLC)
NUMBER & STREET ADDRESS		
ADDRESS (Continued)		
CITY/TOWN, STATE & ZIP CODE		

Amount of This Payment $

☐ **CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.**

MAIL TO: NH DRA
PO BOX 2072
CONCORD NH 03302-2072

Make check payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape your payment to this estimate. Do not file a $0 estimate.

DP-10-ES
Rev. 09/2007

FORM
DP-10-ES
042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED INTEREST AND DIVIDENDS TAX - 2008

For CALENDAR YEAR **2008** or other taxable period beginning ________ ending ________
Mo Day Year Mo Day Year

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

CHECK ONE: ☐ (1) Individual/Joint ☐ (3) Partnership ☐ (4) Fiduciary

Payment Form 2

FOR DRA USE ONLY

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
NAME OF PARTNERSHIP OR FIDUCIARY		FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER (SMLLC)
NUMBER & STREET ADDRESS		
ADDRESS (Continued)		
CITY/TOWN, STATE & ZIP CODE		

Amount of This Payment $

☐ **CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.**

MAIL TO: NH DRA
PO BOX 2072
CONCORD NH 03302-2072

Make check payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape your payment to this estimate. Do not file a $0 estimate.

DP-10-ES
Rev. 09/2007

(Cut along this line and keep the estimated tax worksheet above for your records)

FORM
DP-10-ES
042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED INTEREST AND DIVIDENDS TAX - 2008

For CALENDAR YEAR **2008** or other taxable period beginning ________ ending ________
Mo Day Year Mo Day Year

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

CHECK ONE: ☐ (1) Individual/Joint ☐ (3) Partnership ☐ (4) Fiduciary

Payment Form 3

FOR DRA USE ONLY

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
NAME OF PARTNERSHIP OR FIDUCIARY		FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER (SMLLC)
NUMBER & STREET ADDRESS		
ADDRESS (Continued)		
CITY/TOWN, STATE & ZIP CODE		

Amount of This Payment $

☐ **CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.**

MAIL TO: NH DRA
PO BOX 2072
CONCORD NH 03302-2072

Make check payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape your payment to this estimate. Do not file a $0 estimate.

DP-10-ES
Rev. 09/2007

(Cut along this line and keep the estimated tax worksheet above for your records)

FORM
DP-10-ES
042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ESTIMATED INTEREST AND DIVIDENDS TAX - 2008

For CALENDAR YEAR **2008** or other taxable period beginning ________ ending ________
Mo Day Year Mo Day Year

FOR DRA USE ONLY

PLEASE PRINT OR TYPE

CHECK ONE: ☐ (1) Individual/Joint ☐ (3) Partnership ☐ (4) Fiduciary

Payment Form 4

FOR DRA USE ONLY

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
NAME OF PARTNERSHIP OR FIDUCIARY		FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER (SMLLC)
NUMBER & STREET ADDRESS		
ADDRESS (Continued)		
CITY/TOWN, STATE & ZIP CODE		

Amount of This Payment $

☐ **CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.**

MAIL TO: NH DRA
PO BOX 2072
CONCORD NH 03302-2072

Make check payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape your payment to this estimate. Do not file a $0 estimate.

DP-10-ES
Rev. 09/2007

FORM **DP-87** GEN. INST.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

REPORT OF CHANGE (ROC) GENERAL INSTRUCTIONS

IRS ADJUSTMENT ONLY

REPORT OF CHANGE GENERAL INSTRUCTIONS FOR ALL YEARS

WHO MUST FILE	New Hampshire Report of Change form(s) must be filed when Internal Revenue Service has notified you of a change they made to your federal return.
WHEN TO FILE	Pursuant to RSA 77:24-b, RSA 77-E:9 and RSA 77-A:10, a Report of Change must be filed with the Department no later than 6 months from receipt of a final determination of adjustments from the Internal Revenue Service.
WHAT YOU WILL NEED	To file a report of change you will need to obtain: • The IRS form reporting the change; • The appropriate New Hampshire Report of Change form(s) for each taxable period; and • A copy of your New Hampshire and federal return as originally filed. A complete Report of Change form, with all applicable schedules and returns must be filed. Each Report of Change form must be complete including original signatures in ink. Incomplete Report of Change forms will not be accepted.
WHERE TO FILE	Your completed Report of Change form(s) along with the IRS form reporting the change and a copy of any changed federal forms or schedules must be mailed within 6 months to: Department of Revenue Administration, Audit Division, PO Box 457, Concord, NH 03302-0457.
FILLING OUT THE FORM(S)	When completing the Report of Change form, you should use the changed numbers as reported to you in the final determination you received from the IRS. For purposes of reporting IRS changes to a husband and wife's separately owned business organizations, a separate Report of Change form is required for the husband and wife.
CALCULATING INTEREST	Interest is calculated on the balance of tax due from the original due date of the return to the date paid at the rate listed below. (Interest due = tax due x number of days x daily rate decimal equivalent).

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2008 - 12/31/2008	10%	.000273
1/1/2007 - 12/31/2007	10%	.000274
1/1/2006 - 12/31/2006	8%	.000219
1/1/2005 - 12/31/2005	6%	.000164
1/1/2004 - 12/31/2004	7%	.000191
1/1/2003 - 12/31/2003	8%	.000219
1/1/2002 - 12/31/2002	9%	.000247
1/1/2001 - 12/31/2001	11%	.000301
1/1/1999 - 12/31/2000	10%	.000274
1/1/1998 - 12/31/1998	11%	.000301
Prior to 1/1/1998	15%	.000411

NEED FORMS	Forms may be obtained from our web site at www.revenue.nh.gov or by calling our forms line at (603) 271-2192.
NEED HELP	Should you need assistance filling out the forms you can call (603) 271-3400.

REPORT OF CHANGE FORMS FOR ALL TAX PERIODS

BUSINESS TAX	To report a change, file a completed Form DP-87-CORP for a Corporation, DP-87-WE for a Combined filer, DP-87-PROP for a Proprietorship, DP-87-FID for a Fiduciary or DP-87-PART for a Partnership and all attachments for each year you are reporting a change.
I & D TAX	To report a change to your Interest and Dividends Tax return file a separate Form DP-87-ID for each year you are reporting a change.

BET RATES

EFFECTIVE DATE	RATE
7/1/93	.25
7/1/99	.50
7/1/01	.75

BPT RATES

EFFECTIVE DATE	RATE
6/30/88	8%
7/1/93	7.5%
7/1/94	7%
7/1/99	8%
7/1/01	8.5%

For tax years prior to 6/30/88, please call the Department at (603) 271-2191 for the tax rates.

FORM
DP-87 PROP
735

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAXES PROPRIETORSHIP
REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year________ or other taxable period beginning ______________ and ending ______________
Mo Day Year Mo Day Year

This form is to be used to report any change to the New Hampshire Business Profits Tax return caused by a final determination of an Internal Revenue Service Examination only. **DO NOT USE THIS FORM TO AMEND A RETURN**.

STEP 1 Print or Type

PROPRIETOR LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
NAME OF PROPRIETORSHIP, ESTATE OR TRUST		FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER
ADDRESS (continued)		
CITY/TOWN, STATE & ZIP CODE		

STEP 2 Figure Your Tax

Husband and wife may NOT combine net results of separately held business organizations.

1 **NET PROFIT (LOSS)** as originally filed or previously adjusted 1
2 **RENTAL INCOME (LOSS)** as originally filed or previously adjusted 2
3 **NET FARM PROFIT (LOSS)** as originally filed or previously adjusted 3
4 **NET GAIN (LOSS) FROM SALE OF ASSETS HELD FOR USE IN BUSINESS, FARMING AND/OR RENTAL PURPOSES** as originally filed or previously adjusted 4
5 **INSTALLMENT GAIN (LOSS)** as originally filed or previously adjusted 5
6 **GROSS BUSINESS PROFITS** as originally filed or previously adjusted (Combine Lines 1 - 5) 6
7 **INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME** (From Page 2, Section 1, Line 1) 7
8 **SUBTOTAL** (Line 6 adjusted by Line 7) 8
9 **COMPENSATION FOR PERSONAL SERVICES** 9
10 **GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS** (Line 8 minus Line 9) 10
11 **ADDITIONS AND DEDUCTIONS** (RSA 77-A:4)
(a) As originally filed or previously adjusted .... 11(a)
(b) Adjustments to additions from Page 2, Section 2, Line 2 .... 11(b)
(c) Adjustments to deductions from Page 2, Section 3, Line 3 .... 11(c)
(d) Total adjusted additions and deductions [Combine Line 11(a), 11(b) and 11(c)] .... 11(d)
12 **ADJUSTED GROSS BUSINESS PROFITS** [Line 10 adjusted by Line 11(d)] (If negative, show in parenthesis.) 12
13 **NEW HAMPSHIRE APPORTIONMENT** (Form DP-80, Line 5) (Express as decimal to 6 places)
If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here ☐ and attach a revised DP-80 .... 13 .
14 **NEW HAMPSHIRE TAXABLE BUSINESS PROFITS** (Line 12 x Line 13. If negative, enter zero.) 14
15 **NEW HAMPSHIRE BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS** 15
(Line 14 x tax rate, see DP-87 instructions)

STEP 3 Figure Your Credits

16 Credits allowed under RSA 77-A:5 as originally filed or previously adjusted 16
17 Subtotal (Line 15 minus Line 16) 17
18 NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted (BET-PROP Line 4) 18
19 Internal Revenue Service adjustments to TEVTB (attach revised BET and/or BET-80) 19
20 NH TEVTB as adjusted by IRS Adjustments (Line 18 adjusted by Line 19) 20
21 NH Business Enterprise Tax as adjusted by IRS Adjustments (Line 20 X tax rate, see DP-87 instructions) 21
22 NH Business Enterprise Tax Credit to be applied against BPT (Lesser of Line 17 or 21) 22
23 NH BPT Net of Statutory Credits as adjusted (Line 17 minus Line 22) 23
24 NH BPT Net of Statutory Credits as originally filed or previously adjusted 24
25 Balance of tax due (Line 23 minus Line 24) 25
26 Interest due (see DP-87 instructions) 26
27 Balance due (Line 25 plus Line 26) .... **PAY THIS AMOUNT ➔** 27
28 Refund due (Line 24 minus Line 23) 28

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

X
SIGNATURE (IN INK) OF TAXPAYER DATE

PRINT SIGNATORY NAME & TITLE

X
SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER DATE

PRINT PREPARER'S NAME & IDENTIFICATION NUMBER

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE

MAIL TO: NH DRA
AUDIT DIVISION
PO BOX 457
CONCORD, NH 03302-0457

DP-87 PROP
Rev. 09/2007

FORM
DP-87 PROP

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAXES PROPRIETORSHIP
REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

SECTION 1 IRS ADJUSTMENTS TO INCOME

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 7 1

SECTION 2 IRS ADJUSTMENTS TO ADDITIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 11(b) 2

SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 11(c) 3

FORM
DP-87 FID
725

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

BUSINESS TAXES FIDUCIARY

REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year ________ or other taxable period beginning ____________ (Mo Day Year) and ending ____________ (Mo Day Year)

This form is to be used to report any change to the New Hampshire Business Profits Tax return caused by a final determination of an Internal Revenue Service Examination only. **DO NOT USE THIS FORM TO AMEND A RETURN**.

STEP 1 Print or Type

LAST NAME	FIRST NAME AND INITIAL	SOCIAL SECURITY NUMBER
NAME OF FIDUCIARY, ESTATE OR TRUST		FEDERAL EMPLOYER IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS		
ADDRESS (Continued)		
CITY/TOWN, STATE AND ZIP CODE		

STEP 2 Figure Your Tax

1	**INCOME** Gross receipts or sales as originally filed or previously adjusted	1	
2	**NET GAIN (LOSS) FROM SALE OF ASSETS** as originally filed or previously adjusted	2	
3	**INSTALLMENT GAIN (L0SS)** as originally filed or previously adjusted	3	
4	**SEPARATE ENTITY ADJUSTMENT** as originally filed or previously adjusted	4	
5	**GROSS BUSINESS PROFITS** as originally filed or previously adjusted (Combine Line 1 - 4)	5	
6	**INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME** (From Page 2, Section 1, Line 1)	6	
7	**GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS** (Line 5 adjusted by Line 6)	7	
8	**ADDITIONS AND DEDUCTIONS** (a) As originally filed or previously adjusted	8(a)	
	(b) Adjustments to additions from Page 2, Section 2, Line 2	8(b)	
	(c) Adjustments to deductions from Page 2, Section 3, Line 3	8(c)	
	(d) Total adjusted additions and deductions [Combine Lines 8(a), 8(b) and 8(c)]	8(d)	
9	**ADJUSTED GROSS BUSINESS PROFITS** (Line 7 adjusted by Line 8(d). If negative show in parenthesis)	9	
10	**NEW HAMPSHIRE APPORTIONMENT** (Form DP-80, Line 5. Express as a decimal to 6 places.) If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here ☐ and attach a revised DP-80	10	.
11	**NEW HAMPSHIRE TAXABLE BUSINESS PROFITS** (Line 9 x Line 10. If negative, enter 0.)	11	
12	**NEW HAMPSHIRE BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS** (Line 11 x tax rate, see DP-87 instructions)	12	

STEP 3 Figure Your Credits

13	Credits allowed under RSA 77-A:5 as originally filed or previously adjusted	13	
14	Subtotal (Line 12 minus Line 13)	14	
15	NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted (Form BET Line 4)	15	
16	Internal Revenue Service adjustments to TEVTB (attach BET and/or BET-80)	16	
17	NH TEVTB as adjusted by IRS Adjustments (Line 15 adjusted by Line 16)	17	
18	NH Business Enterprise Tax as adjusted by IRS Adjustments (Line 17 X tax rate, see DP-87 instructions)	18	
19	NH Business Enterprise Tax Credit to be applied against BPT (Enter lesser of Line 14 or Line 18)	19	
20	NH BPT Net of Statutory Credits as adjusted (Line 14 adjusted by Line 19)	20	
21	NH BPT Net of Statutory Credits as originally filed or previously adjusted	21	
22	Balance of tax due (Line 20 minus Line 21)	22	
23	Interest due (see DP-87 instructions)	23	
24	Balance due (Line 22 plus Line 23) **PAY THIS AMOUNT** ➔	24	
25	Refund due (Line 21 adjusted by Line 20)	25	

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

FOR DRA USE ONLY

X ______________________
SIGNATURE (IN INK) OF TAXPAYER DATE

PRINT SIGNATORY NAME & TITLE

X ______________________
SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER DATE

PRINT PREPARER'S NAME & IDENTIFICATION NUMBER

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE

MAIL TO:
NH DRA
AUDIT DIVISION
PO BOX 457
CONCORD, NH 03302-0457

FORM
DP-87 FID

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

BUSINESS TAXES FIDUCIARY

REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

SECTION 1 IRS ADJUSTMENTS TO INCOME

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 6 1

SECTION 2 IRS ADJUSTMENTS TO ADDITIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 8(b) 2

SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 8(c) 3

FORM
DP-87 PART
715

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAXES PARTNERSHIP
REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year________ or other taxable period beginning ________________ (Mo Day Year) and ending ________________ (Mo Day Year)

This form is to be used to report any change to the New Hampshire Business Profits Tax return caused by a final determination of an Internal Revenue Service Examination only. **DO NOT USE THIS FORM TO AMEND A RETURN**.

STEP 1 Print or Type

NAME OF PARTNERSHIP	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
NAME OF PARTNERSHIP, ESTATE OR TRUST	
NUMBER & STREET ADDRESS	
ADDRESS (Continued)	
CITY OR TOWN, STATE AND ZIP CODE	

STEP 2 Figure Your Tax

1 **INCOME AND DEDUCTIONS** as originally filed or previously adjusted
- (a) Ordinary income (loss) from trade or business activities .... 1(a)
- (b) Net income (loss) from rental real estate activities .... 1(b)
- (c) Net income (loss) from other rental activities .... 1(c)
- (d) Portfolio income (loss) .... 1(d)
- (e) Guaranteed payments to partners .... 1(e)
- (f) Other income or (loss from partnership activities **Not Included** in Lines 1(a) - 1(e) .... 1(f)
- (g) Partnership deductions from Federal Form 1065, Schedule K .... 1(g)
- (h) TOTAL - Combine Lines 1(a) - 1(g) as originally filed or previously adjusted .... 1(h)

2 **NET GAIN (LOSS) FROM SALE OF ASSETS** as originally filed or previously adjusted 2

3 **INSTALLMENT GAIN (LOSS)** as originally filed or previously adjusted 3

4 **SEPARATE ENTITY ADJUSTMENT** as originally filed or previously adjusted 4

5 **GROSS BUSINESS PROFITS** as originally filed or previously adjusted (Combine Lines 1(h), 2, 3 and 4) ... 5

6 **INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME** (From Page 2, Section 1, Line 1) .. 6

7 **SUBTOTAL** (Line 5 adjusted by Line 6). If a loss show in parenthesis 7

8 **COMPENSATION DEDUCTION FOR PERSONAL SERVICES** 8

9 **GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS** 9

10 **ADDITIONS AND DEDUCTIONS**
- (a) As originally filed or previously adjusted .... 10(a)
- (b) Adjustments to additions from Page 2, Section 2, Line 2 .... 10(b)
- (c) Adjustments to deductions from Page 2, Section 3, Line 3 .... 10(c)
- (d) Total adjusted additions and deductions [Combine Lines 10(a), 10(b) and 10(c)] .... 10(d)

11 **ADJUSTED GROSS BUSINESS PROFITS** [Line 9 adjusted by Line 10(d)] (If negative show in parenthesis) 11

12 **NEW HAMPSHIRE APPORTIONMENT** (From DP-80, Line 5. Express as a decimal to 6 places) If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here ☐ and attach a revised DP-80 .... 12 .

13 **NEW HAMPSHIRE TAXABLE BUSINESS PROFITS** (Line 11 x Line 12) 13

14 **NEW HAMPSHIRE BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS** 14
(Line 13 x tax rate, see DP-87 instructions)

STEP 3 Figure Your Credits

15 Credits allowed under RSA 77-A:5 as originally filed or previously adjusted 15

16 Subtotal (Line 14 minus Line 15) 16

17 NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted (Form BET Line 4) 17

18 Internal Revenue Service adjustments to TEVTB (attach revised BET and/or BET-80) 18

19 NH TEVTB as adjusted by IRS adjustments (Line 17 adjusted by Line 18) 19

20 NH Business Enterprise Tax as adjusted by IRS adjustments (Line 19 X tax rate, see DP-87 instructions) 20

21 NH Business Enterprise Tax Credit to be applied against BPT (Enter the lesser of Line 16 or 20) 21

22 NH Business Profits Tax Net of Statutory Credits as adjusted (Line 16 adjusted by Line 21) 22

23 NH Business Profits Tax Net of Statutory Credits as originally filed or previously adjusted 23

24 Balance of tax due (Line 22 minus Line 23) 24

25 Interest due (see DP-87 instructions) 25

26 Balance due (Line 24 plus Line 25) .... **PAY THIS AMOUNT ➔** 26

27 Refund due (Line 23 adjusted by Line 22) 27

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

X
SIGNATURE (IN INK) OF TAXPAYER DATE

X
SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER DATE

PRINT SIGNATORY NAME & TITLE

PRINT PREPARER'S NAME & IDENTIFICATION NUMBER

MAIL TO:
NH DRA
AUDIT DIVISION
PO BOX 457
CONCORD, NH 03302-0457

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE

FORM
DP-87 PART

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAXES PARTNERSHIP
REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

SECTION 1 IRS ADJUSTMENTS TO INCOME
If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 6 1

SECTION 2 IRS ADJUSTMENTS TO ADDITIONS
If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 10(b) 2

SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS
If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 10(c) 3

FORM
DP-87 CORP
705

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAXES CORPORATION
REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year________ or other taxable period beginning ________________ and ending ________________
Mo Day Year   Mo Day Year

This form is to be used to report any change to the New Hampshire Business Profits and/or Business Enterprise Tax returns caused by a final determination of an Internal Revenue Service Examination only. Please provide a copy of the IRS adjustment report. **DO NOT USE THIS FORM TO AMEND A RETURN.**

STEP 1 Print or Type

NAME OF CORPORATION

FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER

NUMBER & STREET ADDRESS

ADDRESS (Continued)

CITY/TOWN, STATE AND ZIP CODE

STEP 2 Figure Your Taxes

1 **GROSS BUSINESS PROFITS**
(a) Taxable Income (loss) before net operating loss deduction and special deductions or if bonus depreciation is taken enter the amount from Line 5 of the Corporate Schedule R as originally filed or previously adjusted. (If negative, show in parenthesis.) .... 1(a)
(b) Separate entity or passive loss limitation adjustments as originally filed or previously adjusted .. 1(b)
(c) New Hampshire Gross Business Profits as originally filed or previously adjusted [combine Lines 1(a) and 1(b)] ....
2 **INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME** (From Page 2, Section 1, Line 1) . 2
3 **GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS** Line 1(c) adjusted by Line 2 3
4 **ADDITIONS AND DEDUCTIONS (RSA 77-A:4)**
(a) As originally filed or previously adjusted .... 4(a)
(b) Adjustments to additions from Page 2, Section 2, Line 2 .... 4(b)
(c) Adjustments to deductions from Page 2, Section 3, Line 3 .... 4(c)
(d) Total adjusted additions and deductions [combine Line 4(a), 4(b) and 4(c)] .... 4(d)
5 **ADJUSTED GROSS BUSINESS PROFITS** [Line 3 adjusted by Line 4(d)] 5
6 **NH APPORTIONMENT PERCENTAGE** from Form DP-80 expressed as a decimal to 6 places. If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here ☐ and attach a revised DP-80 .... 6 .
7 **NH TAXABLE BUSINESS PROFITS** (Line 5 x Line 6. If negative enter zero) 7
8 **NH BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS** 8
(Line 7 x tax rate. See DP-87 instructions)

STEP 3 Figure Your Credits

9 Credits allowed under RSA 77-A:5 as originally filed or previously adjusted 9
10 Subtotal (Line 8 minus Line 9) 10
11 NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted (Form BET Line 4) ... 11
12 Internal Revenue Service adjustments to TEVTB (attach revised BET and/or BET 80) 12
13 NH TEVTB as adjusted by IRS adjustments (Line 11 adjusted by Line 12) 13
14 NH Business Exterprise Tax as adjusted by IRS adjustments (Line 13 X tax rate, see DP-87 instructions) ... 14
15 NH Business Enterprise Tax Credit to be applied against BPT (Enter the lesser of Line 10 or Line 14) . 15
16 NH Business Profits Tax Net of Statutory Credits as adjusted (Line 10 minus Line 15) 16
17 NH Business Profits Tax Net of Statutory Credits as originally filed or previously adjusted 17
18 Balance of tax due (Line 16 adjusted by Line 17) 18
19 Interest due (see DP-87 instructions) 19
20 Balance due (Line 18 plus Line 19) .... **PAY THIS AMOUNT** ➔ 20
21 Refund due (Line 17 minus Line 16) 21

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

FOR DRA USE ONLY

X
SIGNATURE (IN INK) OF TAXPAYER   DATE

X
SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER   DATE

PRINT SIGNATORY NAME & TITLE

PRINT PREPARER'S NAME & IDENTIFICATION NUMBER

PREPARER ADDRESS

MAIL TO:
NH DRA
AUDIT DIVISION
PO BOX 457
CONCORD, NH 03302-0457

CITY/TOWN, STATE AND ZIP CODE

DP-87 CORP
Rev. 09/2007

FORM
DP-87 CORP

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAXES CORPORATION
REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

SECTION 1 IRS ADJUSTMENTS TO INCOME

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 2 1

SECTION 2 IRS ADJUSTMENTS TO ADDITIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 4(b) 2

SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 4(c) 3

FORM

DP-87 WE

755

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

BUSINESS TAXES COMBINED

REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year ________ or other taxable period beginning ________________ and ending ________________
Mo Day Year Mo Day Year

This form is to be used to report any change to the New Hampshire Business Profits and/or Business Enterprise Tax returns caused by a final determination of an Internal Revenue Service Examination only. Please provide a copy of the IRS adjustment report. **DO NOT USE THIS FORM TO AMEND A RETURN**.

STEP 1 Print or Type

NAME OF CORPORATION	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS	
ADDRESS (Continued)	
CITY/TOWN, STATE AND ZIP CODE	

STEP 2 Figure Your Taxes

1 **GROSS BUSINESS PROFITS**		
(a) Combined Net Income from NH-1120-WE, Schedule I, Line 9 or if Bonus Depreciation was taken, Line 5 of Combined Schedule R, as originally filed or previously adjusted (If negative, show in parenthesis)	1(a)	
(b) Separate entity or passive loss limitation adjustments as originally filed or previously adjusted	1(b)	
(c) Subtotal [Line 1(a) adjusted by Line 1(b)]. (If negative, show in parenthesis.)	1(c)	
(d) Foreign Dividends as originally filed or previously adjusted	1(d)	( )
(e) New Hampshire Combined Net Income as originally filed or previously adjusted [Line 1(c) adjusted by Line 1(d)]. (If negative, show in parenthesis.)	1(e)	
2 **INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME** (From Page 2, Section 1, Line 1)	2	
3 **COMBINED NET INCOME AS ADJUSTED BY IRS ADJUSTMENTS** [Line 1(e) as adjusted by Line 2]	3	
4 **ADDITIONS AND DEDUCTIONS (RSA 77-A:4)**		
(a) As originally filed or previously adjusted	4(a)	
(b) Adjustments to additions from Page 2, Section 2, Line 2	4(b)	
(c) Adjustments to deductions from Page 2, Section 3, Line 3	4(c)	
(d) Total adjusted additions and deductions [Combine Line 4(a), 4(b) and 4(c)]	4(d)	
5 **ADJUSTED GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS** [Line 3 adjusted by Line 4(d)]	5	
6 **NH APPORTIONMENT PERCENTAGE** from Form DP-80 expressed as a decimal to 6 places. If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here ☐ and attach a revised DP-80	6	.
7 **NH WATER'S EDGE TAXABLE BUSINESS PROFITS** (Line 5 x Line 6)	7	
8 **NH FOREIGN DIVIDENDS TAXABLE BUSINESS PROFITS** If this amount is different from the foreign dividends originally filed or previously adjusted, check here ☐ and attach a revised Schedule II	8	
9 **NH TAXABLE BUSINESS PROFITS** (Line 7 plus Line 8. If negative, enter zero)	9	
10 **NH BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS** (Line 9 x tax rate. See DP-87 instructions)	10	

STEP 3 Figure Your Credits

11 Credits allowed under RSA 77-A:5 as originally filed or previously adjusted	11	
12 Subtotal (Line 10 minus Line 11)	12	
13 NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted (BET-WE Line 4)	13	
14 Internal Revenue Service adjustments to TEVTB (attach revised BET-WE and/or BET 80-WE)	14	
15 NH TEVTB as adjusted by IRS adjustments (Line 13 adjusted by Line 14)	15	
16 NH Business Enterprise Tax as adjusted by IRS adjustments (Line 15 X tax rate, see DP-87 instructions)	16	
17 NH Business Enterprise Tax Credit to be applied against BPT (Enter the lesser of Line 12 or Line 16)	17	
18 NH Business Profits Tax Net of Statutory Credits as adjusted (Line 12 minus Line 17)	18	
19 NH Business Profits Tax Net of Statutory Credits as originally filed or previously adjusted	19	
20 Balance of tax due (Line 18 adjusted by Line 19)	20	
21 Interest due (see DP-87 instructions)	21	
22 Balance due (Line 20 plus Line 21) **PAY THIS AMOUNT ➔**	22	
23 Refund due (Line 19 adjusted by Line 18)	23	

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

X
SIGNATURE (IN INK) OF TAXPAYER DATE

X
SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER DATE

PRINT SIGNATORY NAME & TITLE

PRINT PREPARER'S NAME & IDENTIFICATION NUMBER

PREPARER ADDRESS

MAIL TO: NH DRA
AUDIT DIVISION
PO BOX 457
CONCORD, NH 03302-0457

CITY/TOWN, STATE AND ZIP CODE

DP-87 WE
Rev. 09/2007

FORM
DP-87 WE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAXES COMBINED GROUP

REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

SECTION 1 IRS ADJUSTMENTS TO INCOME

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 2 1

SECTION 2 IRS ADJUSTMENTS TO ADDITIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 4(b) 2

SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 4(c) 3

FORM
DP-87 ID
045

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
INTEREST AND DIVIDENDS TAX
REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year________ or other taxable period beginning ________________ and ending ________________
Mo Day Year Mo Day Year

STEP 1 Print or Type

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
NAME OF PARTNERSHIP OR FIDUCIARY		FEDERAL IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS		
ADDRESS (Continued)		
CITY/TOWN, STATE & ZIP CODE		

STEP 2 Entity Type

☐ 1 INDIVIDUAL ☐ 3 PARTNERSHIP
☐ 1 JOINT ☐ 4 FIDUCIARY
} ________ % of NEW HAMPSHIRE Ownership Interest

STEP 3 IRS Adjustments

1	**FROM YOUR FEDERAL INCOME TAX RETURN**: As originally filed or previously adjusted	
	(a) **INTEREST INCOME** [from DP-10, Page 2, Line 1(a)].	1(a)
	(b) **DIVIDEND INCOME** [from DP-10, Page 2, Line 1(b)]	1(b)
	(c) **FEDERAL TAX EXEMPT INTEREST INCOME** [from DP-10, Page 2, Line 1(c)].	1(c)
	(d) **SUBTOTAL INTEREST AND DIVIDEND INCOME** [Sum of Lines 1(a), 1(b) and 1(c)]	1(d)
2	**TOTAL DISTRIBUTIONS** [as originally filed or previously adjusted [from DP-10, Page 2, Line 2].	2
3	**SUBTOTAL INTEREST & DIVIDENDS INCOME AND DISTRIBUTIONS** as adjusted line 1(d) plus Line 2	3
4	**INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME**:	
	(a) **AMOUNT OF CHANGE TO INTEREST INCOME** from Page 2, Section 1, Line 1	4(a)
	(b) **AMOUNT OF CHANGE TO DIVIDEND INCOME** from Page 2, Section 2, Line 2.	4(b)
	(c) **AMOUNT OF CHANGE TO FEDERAL EXEMPT INTEREST INCOME** from Page 2, Section 3, Line 3	4(c)
	(d) **AMOUNT OF CHANGE TO OTHER INCOME** from Page 2, Section 4, Line 4	4(d)
	(e) **SUBTOTAL** combine Lines 4(a), 4(b), 4(c) and 4(d)	4(e)
5	**Subtotal Interest & Dividend Income and Distribution as adjusted by IRS adjustments** Line 3 adjusted by Line 4(e)	5
6	**TOTAL NON-TAXABLE INCOME** as originally filed or previously adjusted (from DP-10, Pg 2, Line 4).	6
7	**GROSS TAXABLE INCOME AS ADJUSTED BY IRS ADJUSTMENTS** (Line 5 minus Line 6)	7
8	**LESS**: $2,400 for Individual, Partnership and Fiduciary; $4,800 for Joint filers	8
9	**ADJUSTED TAXABLE INCOME** (Line 7 minus Line 8). If negative show in parenthesis	9
10	**CHECK THE EXEMPTIONS THAT APPLY**. ☐ Blind ☐ Spouse Blind ☐ 65 (or over) or disabled Year of birth ________ ☐ Spouse 65 (or over) or disabled Year of birth ________ Multiply the total number of boxes checked above ______ x 1,200 =	10
11	**NET TAXABLE INCOME** (Line 9 minus Line 10) If less than zero, enter amount in parenthesis.	11

STEP 4 Figure Your Tax, Interest and Penalties

12	**NEW HAMPSHIRE INTEREST AND DIVIDENDS TAX AS ADJUSTED BY IRS ADJUSTMENTS**. (Line 11 multiplied by 5%)	12
13	**NEW HAMPSHIRE INTEREST AND DIVIDENDS TAX** as originally filed or previously adjusted	13
14	**BALANCE OF TAX DUE** (Line 12 minus Line 13)	14
15	**INTEREST DUE** (see DP-87 instructions)	15
16	**BALANCE DUE** (Line 14 plus Line 15) **PAY THIS AMOUNT** ➔ (If less than $1.00 do not pay)	16
17	**REFUND DUE** (Line 13 adjusted by Line 12)	17

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

☐ **POA**: By checking this box and signing below, you authorize us to discuss this return with the preparer listed below.

X
Signature (in ink) AND TITLE IF FIDUCIARY Date

X
If joint return, BOTH parties must sign, even if only one had income Date

Signature (in ink) of Paid Preparer Other Than Taxpayer Date

Print Preparer's Name & Tax Identification Number

Preparer's Address

City/Town, State & Zip Code

MAIL TO: NH DRA
AUDIT DIVISION
PO BOX 457
CONCORD NH 03302-0457

DP-87 ID
Rev. 09/2007

FORM
DP-87 ID
045

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
INTEREST AND DIVIDENDS TAX
REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

SECTION 1 IRS ADJUSTMENTS TO INTEREST INCOME.
If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E

	ADJUSTMENT DESCRIPTION	REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 4(a) 1

SECTION 2 IRS ADJUSTMENTS TO DIVIDEND INCOME.
If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E

	ADJUSTMENT DESCRIPTION	REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 4(b) 2

SECTION 3 IRS ADJUSTMENTS TO FEDERAL EXEMPT INTEREST INCOME.
If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E

	ADJUSTMENT DESCRIPTION	REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 4(c) 3

SECTION 4 IRS ADJUSTMENTS TO OTHER INCOME SUBJECT TO INTEREST AND DIVIDENDS TAX. (see instructions).
If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E

	ENTITY TYPE	PAYER'S IDENTIFICATION ADJUSTMENT DESCRIPTION	NAME OF PAYER	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E	Total from attached schedule				

Line 4 Enter total of Lines A through E here and on Page 1, Line 4(d) 4

FORM **AU-22**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

CERTIFICATION REQUEST FORM

Steps 1 through 5 must be completed. If not, your request will be considered incomplete and rejected.

FOR DRA USE ONLY

STEP 1 PRINT OR TYPE	BUSINESS NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS	DEPARTMENT IDENTIFICATION NUMBER (for SMLLC)
	ADDRESS (CONTINUED)	SOCIAL SECURITY NUMBER
	CITY/TOWN, STATE, ZIP CODE	MEALS & RENTAL LICENSE NUMBER
	CONTACT PERSON (Enclose original Form DP-2848, New Hampshire Power of Attorney if other than corporate officer, partner or member)	ENTITY TYPE: CORPORATION ☐ PROPRIETOR ☐ PARTNERSHIP ☐
	CONTACT PERSON TELEPHONE NUMBER	

STEP 2 CERTIFICATION TYPE

☐ GOOD STANDING ☐ DISSOLUTION ☐ CANCELLATION OF DOMESTIC LLC ☐ WITHDRAWAL ☐ CANCELLATION OF FOREIGN LLC

STEP 3 INFORMATION

Line 1 Date qualified with Secretary of State's Office to do business in New Hampshire: ______________________

Line 2 Date of last Business Activity in New Hampshire? ______________________

If this is a request for a Withdrawal or Dissolution, has a final return encompassing the last day of business been filed?

Yes ☐ No ☐

Line 3 Reason for Certificate request: ______________________

____

____

____

Line 4 Which taxes have you filed with NH in the past (Check all that apply)?

☐ Interest and Dividends Tax ☐ Real Estate Transfer Tax ☐ Communications Services Tax

☐ Business Taxes ☐ Meals and Rentals Tax ☐ Other ______________________

Line 5 When was last return filed with the NH Department of Revenue? ______________________

Line 6 If filing as part of Combined Group indicate Name and FEIN of Company under which this entity files its NH returns:

____

STEP 4 ATTACH-MENTS

A non-refundable fee of $30.00 made payable to the State of New Hampshire, as required under RSA 77-A:18 and RSA 77-E:12, must accompany this form. If applicable, enclose: 1) Federal Form 966 2) Minutes of Meeting describing Dissolution/Liquidation/Cancellation.

STEP 5 SIGNATURE AND TITLE

SIGNATURE (IN INK) OF CORPORATE OFFICER/PARTNER/MEMBER/PROPRIETOR ______________________ DATE ______________________

PRINT NAME & TITLE ______________________ TAXPAYER TELEPHONE NUMBER ______________________

Approximate response time is 60 days for a Certificate of Dissolution, Withdrawal or Cancellation and approximately 30 days for a Certificate of Good Standing.

Do Not Write Below This Line

FORM **AU-22**

CERTIFICATION PAYMENT FORM

FOR DRA USE ONLY

FOR DRA USE ONLY

FOR DRA USE ONLY

BUSINESS NAME ______________________ FEIN/SSN ______________________

Good Standing	Dissolution	Withdrawal	Cancellation
☐	☐	☐	☐
009	006	006	019

Certificate Fee $ 30.00

Make check payable to:

State of New Hampshire

PREPARED BY ______________________

MAIL TO:
NH DRA
AUDIT DIVISION
45 CHENELL DR, PO BOX 457
CONCORD, NH 03302-0457

AU-22
Rev. 09/2007

FORM
DP-100

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
REPORT OF ADDRESS CHANGE

FOR DRA USE ONLY

PLEASE CHECK ONE TYPE FROM EACH COLUMN (A & B)

A: ENTITY TYPE

- ☐ Corporation
- ☐ Combined Filer
- ☐ Proprietorship
- ☐ Fiduciary
- ☐ Partnership
- ☐ Non-Profit
- ☐ Individuals (for Interest & Dividends filers only)

B: TAX TYPE

- ☐ Business Profits & Business Enterprise Tax
- ☐ Interest & Dividends
- ☐ Other Tax Type: ____________________

Not for use for Meals & Rentals Tax or Communications Services Tax.
Meals & Rentals Operators use Form CD-100.
Communications Services Tax use Form DP-144.

PRIOR MAILING ADDRESS

BUSINESS NAME
PROPRIETOR'S NAME or INDIVIDUAL NAME
NUMBER & STREET ADDRESS
ADDRESS (continued)
CITY/TOWN, STATE & ZIP CODE

NEW MAILING ADDRESS

BUSINESS NAME	
PROPRIETOR'S NAME or INDIVIDUAL NAME	PHONE NUMBER
NUMBER & STREET ADDRESS	
ADDRESS (continued)	
CITY/TOWN, STATE & ZIP CODE	

If signed by a corporate officer or fiduciary on behalf of the taxpayer, I certify that I have the authority to sign this address change on behalf of the taxpayer.

FOR DRA USE ONLY

X ____________________ ____________
SIGNATURE (IN INK) DATE

X ____________________ ____________
PRINT NAME & TITLE DATE

MAIL TO:
NH DRA
PO BOX 637
CONCORD NH 03302-0637

DP-100
Address change
Rev. 09/2007

FORM
DP-200
980

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

REQUEST FOR DEPARTMENT IDENTIFICATION NUMBER (DIN)

FOR DRA USE ONLY

INSTRUCTIONS

WHO MUST FILE	Any taxpayer who shares a taxpayer identification number with another taxpayer subject to taxation, any taxpayer who is not required to obtain a federal taxpayer identification number or social security number, or any taxpayer electing to obtain a DIN for New Hampshire in lieu of their FEIN or SSN.
PURPOSE	To obtain an identifying number which is required to file New Hampshire tax related documents. SMLLC's are required by New Hampshire Law to file a separate entity tax return even though the SMLLC does NOT file a separate federal tax return if the SMLLC shares a tax identification number with another entity. A New Hampshire Department of Revenue Administration assigned number, Department Identification Number (DIN), is necessary in order to process all tax related documents for taxpayers as described in "Who Must File" above.
WHEN TO FILE	This form must be filed at least 30 days prior to the due date of your first business tax document. Any changes in the registration information must be provided to the Department at least 30 days prior to the change.
WHERE TO FILE	NH Department of Revenue Administration, Document Processing Division, PO Box 637, Concord NH 03302-0637 **FORMS MAY NOT BE FILED BY FAX**
NEED HELP	Call the Department of Revenue Administration, Central Taxpayer Services at (603) 271-2191. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

BUSINESS **ENTITY** INFORMATION

BUSINESS NAME

BUSINESS NUMBER & STREET ADDRESS

BUSINESS ADDRESS (continued)

BUSINESS CITY/TOWN, STATE & ZIP CODE

FOR DRA USE ONLY
D I N

SMLLC's and taxpayers electing to obtain a DIN, MUST USE THE DEPARTMENT IDENTIFICATION NUMBER WHEN FILING ANY AND ALL TAX RELATED DOCUMENTS.
Your Department assigned number shall be used in place of the member's federal employer identification number or social security number. When filing all future documents, the department identification number shall be entered wherever federal employer identification numbers or social security numbers are required.

MEMBER OR TAXPAYER INFORMATION

MEMBER OR TAXPAYER NAME

MEMBER'S SOCIAL SECURITY NUMBER OR FEDERAL IDENTIFICATION NUMBER

MEMBER OR TAXPAYER NUMBER & STREET ADDRESS

ADDRESS (continued)

MEMBER OR TAXPAYER CITY/TOWN, STATE & ZIP CODE

ENTITY TYPE: ☐ 1 Proprietorship ☐ 2 Corporation/Combined Group ☐ 3 Partnership ☐ 4 Fiduciary

☐ **Yes**, for federal income tax purposes, the income of the SMLLC will be reported on the tax return of the member as listed above.

☐ **No**, for federal income tax purposes, the income of the SMLLC will NOT be reported on the tax return of the member as listed above.
THE INCOME WILL BE REPORTED ON THE TAX RETURN FOR:

NAME

MEMBER'S SOCIAL SECURITY NUMBER OR FEDERAL IDENTIFICATION NUMBER

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

Under penalties as provided by law, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct and complete.

FOR DRA USE ONLY

X
SIGNATURE (IN INK) OF APPLICANT DATE

X
SIGNATURE (IN INK) OF OFFICER OF CORPORATION IF OTHER THAN OWNER DATE

PRINT SIGNATORY NAME & TITLE

MAIL TO: NH DRA
PO BOX 637
CONCORD NH 03302-0637

DP-200
Rev. 09/2007

FORM
DP-2210/2220

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

EXCEPTIONS AND PENALTY FOR THE UNDERPAYMENT OF ESTIMATED TAX

CHECK ONE:

☐ BUSINESS TAX RETURNS

☐ INTEREST & DIVIDENDS TAX RETURN

☐ OTHER ____________________

SEQUENCE #6

For the CALENDAR year **2007** or other taxable period beginning ________ (Mo Day Year) and ending ________ (Mo Day Year)

NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER

PART I - FIGURE YOUR UNDERPAYMENT

1	Current year tax..	$
2	90% of Line 1 (Line 1 x .90)...	$

		A	B	C	D
3(a)	Enter in columns A through D the installment dates that correspond to the 15th of the 4th, 6th, 9th, and 12th months of your tax period or specify statutory due dates. (I&D filers see instructions)..................				
3(b)	Applicable percentages..	25%	25%	25%	25%
3(c)	Enter Line 2 multiplied by Line 3(b) for columns A through D..............				
4	Amount paid timely or credited for each period..................................				
5	Overpayment of previous installment...				
6	Total (Line 4 plus Line 5)..				
7	Overpayment [Line 6 minus Line 3(c)]. Enter in Line 5 next column.....				
8	Underpayment (Line 3(c) minus Line 6)...				

PART II - EXCEPTIONS TO PENALTY - SEE INSTRUCTIONS

		A	B	C	D
9	Cumulative amount paid or credited from the beginning of the tax year through the installment dates that correspond to the 15th day of the 4th, 6th, 9th, and 12th months of your tax period from Line 4. (I&D calendar year filers see instructions)..				
10	Applicable percentages...	25%	50%	75%	100%
11	Exception, pursuant to RSA 21-J:32,IV(a), prior period's tax (prior year must be 12 full months)..				
12	Applicable percentages...	25%	50%	75%	100%
13	Exception, pursuant to RSA 21-J:32,IV(b), prior period's tax base and facts using current years tax rate..				
14	Applicable percentages...	22.5%	45%	67.5%	90%
15	Exception, pursuant to RSA 21-J:32,IV(c), tax on annualized income (Attach Schedule)...				

PART III - COMPUTE THE PENALTY

		A	B	C	D
16	Amount of underpayment from Part I, Line 8.......................................				
17	Enter the date of payment or statutory due date of tax, whichever is earlier..				
18	Enter the number of days from installment date [Line 3(a)] to date shown on Line 17..				
19	Interest due through 12/31/07 at 10%: (see instructions) $\frac{\text{Number of days x } \mathbf{10\%}}{366}$ x Underpayment amount (Line 16)				
20	Interest due after 12/31/07 at 10%: (see instructions) $\frac{\text{Number of days x } \mathbf{10\%}}{366}$ x Underpayment amount (Line 16) Note: For interest rate in other years see instructions				
21	Penalty for Underpayment of Estimated Tax (Line 19 plus Line 20).......				

22 Total Penalty for Underpayment of Estimated Tax (Total of columns A through D, Line 21).. ☐

FORM
DP-2210/2220
Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

EXCEPTIONS AND PENALTY FOR THE UNDERPAYMENT OF ESTIMATED TAX

INSTRUCTIONS

At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year.

Please PRINT the taxpayer's name, Social Security Number (SSN), Federal Employer Identification Number (FEIN), or Department Identification Number (DIN) in the spaces provided.

Social Security Numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Wherever SSN's or FEIN's are required, taxpayers who have been issued a DIN, shall use their DIN only, and not SSN or FEIN.

NOTE	**Effective January 1, 2004 if the Interest and Dividend tax for the current taxable period is less than $500 do not complete this form.** If you made late partial estimated tax payments, or if this form does not adequately provide instructions for payments you have made, please contact Central Taxpayer Services at (603) 271-2191. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

PART I - FIGURE YOUR UNDERPAYMENT

LINE 3(a)	For Interest and Dividends calendar year filers, fourth quarter estimates are due January 15, 2009.
LINE 3(c)	Enter in Columns A through D the amount of Line 2 multiplied by Line 3(b).
LINE 4	Enter only the estimated amounts paid timely. Any amounts paid after the specified date [Line 3(a)] should be entered in the next quarter.
LINE 5	Enter any overpayment computed on Line 7 for the previous period. For example, Line 5 Column B will correspond to Line 7 column A.
LINE 8	If Line 8 shows an underpayment, and you do **not** meet an exception for that quarter, then you must compute the penalty. If there is no underpayment in Columns A through D, you need not complete the remainder of this form.

PART II - EXCEPTIONS TO PENALTY

LINE 9	For Interest and Dividends calendar year filers, fourth quarter estimates are due January 15, 2009.
LINE 11	**Exception pursuant to RSA 21-J:32, IV(a) - Prior period's tax.** The prior year must have been a full twelve months and there must have been a tax liability. Multiply the annual **tax** paid in the previous year by the percentage shown in the boxes on Line 10, Columns A through D to calculate the exception amounts. If the amounts shown on Line 9, Columns A through D are greater than or equal to Line 11 corresponding columns A through D, you qualify for exception (a). Do not complete Part III for any column in which you qualify for exception (a).
LINE 13	**Exception pursuant to RSA 21-J:32, IV(b) - Prior year's tax base and facts using current period tax rate.** Multiply your prior year taxable base by the current tax rate to arrive at an adjusted tax. Multiply the adjusted tax by the percentage shown in the boxes on Line 12, Columns A through D to calculate the exception amounts. If the amounts shown on Line 9 Columns A through D are greater than or equal to Line 13 corresponding Columns A through D, you qualify for exception (b). Do not complete Part III for any column in which you qualify for exception (b).
LINE 15	**Exception pursuant to RSA 21-J:32, IV(c) - Annualized Income.** This exception may be applicable to taxpayers experiencing periodic fluctuations in income. This exception applies if the estimated tax paid was 90% or more of the amount the taxpayer would owe if its estimated tax was figured on an annualized basis for the months preceding an installment date. A taxpayer may annualize its income as follows: (a) For the first 3 months, if the installment was required to be paid in the 4th month. (b) For the first 3 months or the first 5 months, if the installment was required to be paid in the 6th month. (c) For the first 6 months or for the first 8 months, if the installment was required to be paid in the 9th month. (d) For the first 9 months or for the first 11 months, if the installment was required to be paid in the 12th month. To annualize, divide the taxable base for the period by the number of months in the period (3,5,6,8,9, or 11, as the case may be) then multiply the result by 12. Multiply the result by the current year's tax rate. Multiply the result of the preceding calculation by the percentage shown in the boxes on Line 14, Columns A through D to calculate the exception amount. Do not complete Part III for any column in which you qualify for exception pursuant to RSA 21-J:32, IV(c). **If you qualify for the exception, pursuant to RSA 21-J:32, IV(c), you must attach a schedule to this form showing the annualized income computations.**

PART III - COMPUTE THE PENALTY

LINES 16 & 22

Complete Lines 16 through 21 for each quarter for which there was an underpayment of estimated tax and no exception to the penalty was met.

For the number of days indicated on Line 18, determine the number of days from installment due date to 12/31/08 and after 12/31/08. Include the amounts in the calculation shown on Lines 19 and 20.

NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows (contact the department for applicable rates for any other years):

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2008 - 12/31/2008	10%	.000273
1/1/2007 - 12/31/2007	10%	.000274
1/1/2006 - 12/31/2006	8%	.000219
1/1/2005 - 12/31/2005	6%	.000164
1/1/2004 - 12/31/2004	7%	.000191

CALCULATION:
Tax Due X number of days from the installment due date to the date on Line 17 x Daily Rate Decimal Equivalent. The sum of days allocated between Lines 19 and 20 must equal the total days on Line 18.

FORM
DP-2848

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

POWER OF ATTORNEY (POA)

NOTE	All applicable items must be filled in to properly complete Form DP-2848 New Hampshire Power of Attorney. An incomplete form will prohibit direct communication between the Department and the appointee.
NEED HELP	Any questions regarding completion of Form DP-2848 Power of Attorney should be directed to: Central Taxpayer Services at: (603) 271-2191. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.
SECTION 1	Enter the complete taxpayer's name, address including ZIP code, and federal identification number, social security number or department identification number if appropriate. Any DRA issued license or registration number of the taxpayer should also be included in this section.
SECTION 2	Enter the name, address, including ZIP code, and telephone number of the appointee. If the name of a firm is indicated, then the Department will be authorized to correspond directly with anyone in that firm. If an individual(s) is indicated, the department will be authorized to correspond directly with the individual(s) named only. A firm name that is part of an individual's address does not mean that the employees of the firm can represent the taxpayer.
SECTION 3	A brief description or listing of the returns and/or tax matters at issue. Example: 2002 and 2003 New Hampshire Corporation Business Tax Returns, 2005 New Hampshire Interest & Dividends Tax Return, or All New Hampshire tax matters, etc.
SECTION 4	One of the two boxes **MUST BE CHECKED**. The first box should be checked if the taxpayer wants the representative to be able to receive confidential information as well as perform on behalf of the taxpayer for all acts necessary for the tax matters at issue. The second box should be checked if the taxpayer wants the representative to receive confidential information only.
SECTION 5	This Power of Attorney form will revoke all prior power of attorney authorizations relating to the specific tax matters referenced in section 3 above, unless prior appointees are excepted here. If a prior POA was completed for a CPA and the taxpayer completes a second POA to add an attorney, the prior POA will automatically be revoked unless the CPA's name is again entered in this section.
SECTION 6 PART A	The taxpayer is required to sign, in ink, and date the POA. The **original** signed form POA must be sent to the Department at the address below.
SECTION 6 PART B	If the appointee is someone other than a CPA, an attorney, or the preparer of the subject tax returns, the form needs to be signed, in ink, and dated by two witnesses. The original signed POA should be mailed to the address below.

SECTION 1 Name, address including ZIP code and identifying number of taxpayer(s):

SECTION 2 I/We hereby appoint [name, address including ZIP code and telephone number of appointee(s)]:

SECTION 3 As attorney(s)-in-fact to represent the taxpayer(s) before the Department of Revenue Administration of the State of New Hampshire with respect to:

SECTION 4

☐ Said attorney(s)-in-fact shall, subject to revocation, have authority to receive confidential information and full power to perform on behalf of the taxpayer(s) all acts necessary with respect to above tax matters.

☐ Said attorney(s)-in-fact shall, subject to revocation, have authority to receive or inspect confidential tax information only.

SECTION 5 This power of attorney revokes all prior powers of attorney relating to the above taxable period except:

SECTION 6, PART A SIGNATURE (IN INK) OF THE TAXPAYER(S): If signed by a corporate officer or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

X

Signature (in ink) Title Date

FOR DRA USE ONLY

SECTION 6, PART B IF THE POWER OF ATTORNEY IS GRANTED TO A PERSON OTHER THAN AN ATTORNEY, CERTIFIED PUBLIC ACCOUNTANT OR THE PREPARER OF SUBJECT TAX RETURN(S), IT MUST BE WITNESSED BELOW.

The person signing as or for the taxpayer(s) is known to and signed (in ink) in the presence of the two disinterested witnesses whose signatures appear here:

Witness Signature (in ink) Date Witness Signature (in Ink) Date

Mail To: NH DRA, Audit Division, PO Box 457, 45 Chenell Drive, Concord, NH 03302-0457

DP-2848
Rev. 09/2007

FORM
CD-3
055

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

APPLICATION FOR MEALS & RENTALS TAX OPERATORS LICENSE & RENEWAL

LICENSE REQUIRED BEFORE OPERATING

Be sure to read instructions on reverse side before filling out this form.
$5.00 fee must accompany this application

☐ **New Application** ☐ **Renewal License #** ______________

FOR DRA USE ONLY
License Number
Date Issued
Filing Requirements
☐ **$5.00 FEE**

PLEASE TYPE OR PRINT CLEARLY

1 BUSINESS NAME

2 NAME OF ENTITY

3 MAILING ADDRESS

4 MAILING ADDRESS CONTINUED

5 CITY OR TOWN | STATE | ZIP CODE

6a Type of Legal Organization: ☐ 1 Proprietorship ☐ 2 Corporation ☐ 3 Partnership ☐ 4 Fiduciary ☐ 5 Non-Profit

6b LLC Taxed as: ☐ 1 Proprietorship ☐ 2 Corporation ☐ 3 Partnership **Complete either 6(a) or 6(b) but not both.**

7 Federal Employer Identification Number of the above operation: **FEIN** (Do Not Enter SSN Here)

8 If you have not entered an FEIN on line 7 above, under what social security number or department identification number will your business taxes for this operation be filed? **SSN:** or **DIN:** N L

9 List individual owner, partners, members or managing member (see instructions) or president and treasurer:

PRINT NAME / TITLE	SOCIAL SECURITY NUMBER	RESIDENCE ADDRESS / CITY/TOWN, STATE, ZIP CODE
PRINT NAME TITLE		RESIDENCE ADDRESS CITY/TOWN, STATE, ZIP CODE
PRINT NAME TITLE		RESIDENCE ADDRESS CITY/TOWN, STATE, ZIP CODE
PRINT NAME TITLE		RESIDENCE ADDRESS CITY/TOWN, STATE, ZIP CODE

10 Contact Person if other than above — PRINT NAME — TITLE

11 Cellular # ( ) Business # ( ) Residence Telephone # ( )

12 Physical Business Address in NH — STREET, CITY, ZIP CODE

13 Proposed opening date _______ *(Required for new application)* 14 Type of business activity

15 Check here if you serve.... ☐ Food ☐ Alcoholic Beverages Number of Seats in Restaurant and/or Lounge

16 Check here if you rent..... ☐ Sleeping Accommodations ☐ Number of Rooms ☐ Function Rooms ☐ Number of Seats in Function Room ☐ Motor Vehicles

17 Check here ☐ if you are requesting permission to file returns on a seasonal basis (less than twelve returns per year).
If yes what months will the business operate?

18 Prior business name Prior Owner(s)

FOR DRA USE ONLY

I hereby certify that the above given information is true and correct and in conformity with applicable state laws.

X
SIGNATURE (IN INK) OF TAXPAYER DATE

PRINT SIGNATORY NAME & TITLE

Make checks payable to State of New Hampshire

MAIL TO:
NH DRA
COLLECTION DIVISION
PO BOX 454
CONCORD, NH 03302-0454

Form CD-3
Rev. 09/2007

FORM **CD-3**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

APPLICATION FOR MEALS & RENTALS TAX OPERATORS LICENSE & RENEWAL (RSA 78-A:4)

GENERAL INSTRUCTIONS

WHO MUST FILE	Each operator shall obtain a license from the Department for each place of business within the state where it operates a hotel, sells taxable meals, or rents motor vehicles. The license remains valid until the business ceases operation, a change in ownership occurs, the license is revoked or suspended by the Department or the license expires. The license shall be conspicuously posted in a public area upon the premises to which it relates.
WHEN TO FILE	A New Hampshire Meals & Rentals Tax License must be obtained prior to the start of business and renewed by June 30 of each odd-numbered year. File this form at least 30-days prior to the start of business or the expiration date, of the existing license.
WHERE TO FILE	Mail to: NH DRA, PO Box 454, Concord, NH 03302-0454.
LICENSE FEE	The fee for an original license or timely license renewal is $5. The fee shall be paid with the license application. Make check or money order payable to the STATE OF NEW HAMPSHIRE.
NEED HELP	If you have any questions regarding the Meals and Rentals Tax, the TELEFILE System or the E-FILE System, Central Taxpayer Services is available between 8:00 am and 4:30 pm, Monday through Friday (603) 271-2191.
ELEC-TRONIC FILER	Any operator that does not choose to file electronically shall forfeit any amounts retained pursuant to RSA 78-A:7, III to the Department to offset the costs of manual paper filing. The forfeiture shall be waived for any business with under $25,000 in meals and rentals taxable revenue in the prior calendar year.

Incomplete applications will be returned to the applicant and will result in a delay in issuing. Some common omissions/errors are:

- Application is incomplete or illegible
- Missing payment
- The application is not signed
- Entering the president's name rather than corporation name on Line 2

Request Type	Check the appropriate box to indicate if this is an application for a new license or a renewal of an existing license. If this is an application for renewal, provide your current six digit license number issued by the Department.
Line 1	Type or Print Business/Trade Name.
Line 2	Type or Print the business entity name (Corporation, Partnership, or Proprietor's Name).
Line 3	Type or Print the mailing address - abbreviate when possible.
Line 4	Type or Print the Post Office Box, Rural Route number, etc.
Line 5	Type or Print the City or Town, State and Zip code.
Line 6a	Check the type of legal organization if other than a Limited Liability Company (LLC).
Line 6b	If this operation is a Limited Liability Company (LLC) show whether the entity is taxed as a proprietorship, corporation or partnership.
Line 7	Type or print the Federal Employer Identification Number. If applied for, enter "applied for" and notify the Department when received.
Line 8	Type or print the Social Security Number or Department Identification Number (DIN) under which your business taxes for this operation will be reported.
Line 9	List the names, titles, social security numbers and home addresses of the individual owners (Proprietorships), partners (Partnerships), members/managing members (Limited Liability Companies), president/treasurer and anyone else in a managerial capacity (Corporations). If additional space is needed, attach a schedule detailing the same information. A managing member is an owner who is actively involved in the daily operations of the Limited Liability Company.
Disclosure of SSN:	Disclosure of your Social Security Number is mandatory under Department of Revenue Administration Rule 708.04(c)(5). This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. 405(c)(2)(C)(i). The tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the US Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by NH RSA 21-J:14. The failure to provide a Social Security Number will result in a rejection of an application.
Line 10	Enter the designated person to contact regarding licensing, returns, or payments with a telephone number if different than the number on line 11.
Line 11	Provide the business, cellular and home telephone numbers.
Line 12	Type or Print the actual address where the business is located. For example, "1 Main St., Manchester, NH".
Line 13	Enter the proposed opening date of the business. NOTE: This license is required prior to commencing operations.
Line 14	Enter the type of business activity. (For example, hotel, inn, restaurant, tavern, club, motel, dairy bar, ski area, tourist home, cottage, motor vehicle rentals, store, service station, rental agent and caterer, etc.). Note: If catering is provided, as well as other business activities a separate license is required for the catering.
Line 15	Check all applicable items served by this business. Indicate number of seats in restaurant and/or lounge.
Line 16	Check appropriate box(es) to indicate if the business provides sleeping accommodations (indicate number of rooms), function rooms (indicate number of seats), or motor vehicle rentals.
Line 17	If this is a seasonal business indicate the months it will be operated. If the operator desires to file tax returns on a seasonal basis that is less than twelve returns per year, check the appropriate block. Monthly filing will be required unless seasonal permission is granted. A return is required for each month of the filing status, whether there is tax due or not.
Line 18	In case of change of ownership, provide the name the business previously operated under and the name of former owner(s).
Signature	The signature and title, in ink, of the person who is certifying the application information is required on all forms. You certify that the given information is true and correct and in conformity with applicable state laws.

FORM
CD-100
License Update

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

MEALS & RENTALS REQUEST TO SUSPEND OR INACTIVATE LICENSE

TAXPAYER'S LICENSE # ___ ___ ___ ___ ___ ___
(ENTER LICENSE NUMBER)

NOTICE IS HEREBY GIVEN to the New Hampshire Department of Revenue Administration that the taxpayer named in item No. 1 below is requesting the following change in filing requirements and/or providing the updated changes as prescribed in RSA 78-A.

1. BUSINESS NAME	
2. CORPORATE NAME, PARTNER NAMES OR PROPRIETOR'S NAME	
3. NUMBER & STREET ADDRESS	
4. ADDRESS (continued)	
5. CITY/STATE/ ZIP CODE	6. PHONE NUMBER

CHANGE IN BUSINESS STATUS (by location):
You must surrender your current Meals & Rentals Tax License with this form if you have checked lines 7, 8, 9, or 11.

7. ☐ Business at this location suspended or discontinued entirely, without a new owner .... DATE ____________

8. ☐ Business at this location continued without taxable sales as of .... DATE ____________

9. ☐ Business at this location was acquired by a new owner as of .... DATE ____________

NAME OF NEW OWNER: ______________________________

ADDRESS OF NEW OWNER: ______________________________

10. ☐ Business NAME change (not a new owner) at this location as of .... DATE ____________

NEW BUSINESS NAME: ______________________________

11. ☐ Business moved to a new location (not a new owner) as of .... DATE ____________

NEW LOCATION: ______________________________

NOTE: You must submit Form CD-3 to request a new Meals & Rentals Tax License.

12. **REQUEST FOR CHANGE IN FILING REQUIREMENTS**

I request my filing requirements be changed: **FROM:** ____________ – ____________
month beginning — month ending

TO: ____________ – ____________
month beginning — month ending

I understand a return must be filed for each month in which sales are incurred. I also understand that a return must be filed for each month in which my license is active, even though there may be no tax due.

FOR DRA USE ONLY

X ______________________________ ____________
SIGNATURE (IN INK) PRINTED SIGNATORY NAME & TITLE DATE

MAIL TO: **NH DRA**
COLLECTION DIVISION
PO BOX 454
CONCORD NH 03302-0454

BUSINESS NAME ______________________________

STATE OF NEW HAMPSHIRE

LICENSE NUMBER [| | | | |]

Note:
(This is the Operator's six digit License number, not FEIN or SSN)

PIN **Enter PIN on Telefile or E-File**

THIS WORKSHEET MUST BE COMPLETED PRIOR TO FILING THE NH MEALS & RENTALS RETURN

	For the month of	January	February	March	April	May
	Filing due date	02/15/2008	03/17/2008	04/15/2008	05/15/2008	06/16/2008
	RECEIPTS FROM MEALS AND BEVERAGES					
1	Tax Excluded Receipts					
2	Meals Tax @ 8% (Line 1 multiplied by .08)					
3	Tax Included Receipts					
4	Meals Tax @ 7.41% (Line 3 multiplied by .0741)					
5	**TOTAL MEALS TAX** (Line 2 plus Line 4)					
	RECEIPTS FROM RENTALS					
6	Room Rental Receipts					
7	Permanent Resident Receipts					
8	Taxable Room Rental Receipts Line 6 minus Line 7					
9	**TOTAL ROOM RENTAL TAX** Check rate used. ☐ .08 ☐ .0741 Line 8 multiplied by .08 or .0741 if tax included.					
10	Motor Vehicle Rental Receipts					
11	**TOTAL MOTOR VEHICLE RENTAL TAX**. Check rate used. Line 10 x rate, ☐ .08 if tax excluded, ☐ .0741 if tax included. Round to nearest dollar.					
12	**TOTAL TAX** (Line 5 plus Line 9 plus Line 11)					
	DEDUCTIONS AND ADDITIONS					
13	Commission (Line 12 multiplied by .03) See 3% commission requirement in General Instructions.					
14	Advanced Payment or Credit Memo					
15	**TOTAL DEDUCTIONS** (Line 13 plus Line 14)					
16	Interest (See instructions)					
17	Penalty for Failure to Pay (See instructions)					
18	Penalty for Failure to File (See instructions)					
19	**TOTAL ADDITIONS** (Sum of Lines 16, 17 & 18)					
20	**TOTAL PAYMENT DUE** (Line 12 minus Line 15 plus Line 19)					

Payment authorized on Line 20 will be debited from your account the next business day after the filing due date

21	**TAX EXEMPT MEALS & RENTALS RECEIPTS** (See instructions)					

		January	February	March	April	May
		THE TELEFILE SYSTEM WILL PROVIDE A 10 DIGIT CONFIRMATION NUMBER TO VERIFY THE				
22	**CONFIRMATION NUMBER**	__ __ __ __ __ __ __ __ __ __	__ __ __ __ __ __ __ __ __ __	__ __ __ __ __ __ __ __ __ __	__ __ __ __ __ __ __ __ __ __	__ __ __ __ __ __ __ __ __ __

DP-14-WS
Worksheet
Rev. 09/2007

MEALS & RENTALS TAX WORKSHEET

2008

Telefile Telephone Number 1-800-328-4557
E-File at www.revenue.nh.gov

AND MUST BE RETAINED FOR THREE YEARS FROM THE DUE DATE OF THE TAX OR THE DATE THE RETURN IS FILED WHICHEVER IS LATER.

	June	July	August	September	October	November	December	TOTAL
	07/15/2008	08/15/2008	09/15/2008	10/15/2008	11/17/2008	12/15/2008	01/15/2009	2008
RECEIPTS FROM MEALS AND BEVERAGES								
1								
2								
3								
4								
5								
RECEIPTS FROM RENTALS								
6								
7								
8								
9								
10								
11								
12								
DEDUCTIONS AND ADDITIONS								
13								
14								
15								
16								
17								
18								
19								
20								

above if the return is timely filed and on the next business day following the date the return was filed for late filed return.

21								

	June	July	August	September	October	November	December	2008

TRANSACTION. PLEASE ENTER THE NUMBER IN THE APPROPRIATE SPACE BELOW.

22	__ __ __ __ __	__ __ __ __ __	__ __ __ __ __	__ __ __ __ __	__ __ __ __ __	__ __ __ __ __	__ __ __ __ __	

DP-14-WS
Worksheet
Rev. 09/2007

FORM
DP-14
051

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

MEALS & RENTALS TAX RETURN

FOR DRA USE ONLY

STOP ***MAKE SUFFICIENT COPIES FOR ALL YOUR FILING PERIODS BEFORE FILLING OUT THIS FORM.***

BUSINESS NAME:

License Number

Tax Period (Mo/Yr)

Due on the 15th day of the month following the close of the tax period.

Amended Return ☐

IF THIS IS YOUR FINAL RETURN, PLEASE GIVE REASON:

☐ (1) Business Discontinued ☐ (2) Change in Organization ☐ (3) Business Sold Last Day of Business ____________

RECEIPTS FROM MEALS AND BEVERAGES

1	Tax Excluded Receipts	1	
2	Meals Tax on gross receipts at 8% (Multiply Line 1 by .08)	2	
3	Tax Included Receipts	3	
4	Meals Tax at 7.41% (Multiply Line 3 by .0741)	4	
5	**Total Meals Tax** (Line 2 plus Line 4)	5	

RECEIPTS FROM RENTALS

6	Room Rental Receipts	6	
7	Permanent Resident Receipts	7	
8	Taxable Room Rental Receipts (Line 6 minus Line 7)	8	
9	**Total Room Rental Tax** (Multiply Line 8 by .08 or .0741) Check rate used: ☐ .08 ☐ .0741	9	
10	Motor Vehicle Rental Receipts	10	
11	**Total Motor Vehicle Rental Tax** (Multiply Line 10 by .08 or .0741) Check rate used: ☐ .08 ☐ .0741	11	
12	**Total Tax** (Line 5 plus Line 9 plus Line 11)	12	

DEDUCTIONS AND ADDITIONS

13	Commission (Line 12 multiplied by .03.) (See 3% commission eligibility requirement in General Instructions)	13	
14	Original Return Payment/Credit Memo/Estimated Payments	14	
15	**Total Deductions** (Line 13 plus Line 14)	15	
16	Interest (See instructions)	16	
17	Penalty for Failure to Pay (See instructions)	17	
18	Penalty for Failure to File (See instructions)	18	
19	**Total Additions** (Sum of Lines 16, 17 & 18)	19	
20	**Total Due** (Line 12 minus Line 15, plus Line 19) Make check payable to State of New Hampshire **Enclose, but do not staple or tape, your payment with the return.**	20	
21	**Tax Exempt Meals & Rentals Receipts**	21	

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. If prepared by a person other than the operator, this declaration is based on all information of which the preparer has knowledge.

X

SIGNATURE (IN INK) (Failure to sign may result in the assessment of penalties.)

TELEPHONE NUMBER DATE

PREPARER OTHER THAN OPERATOR DATE

PRINT PREPARER'S NAME & TAX IDENTIFICATION NUMBER

PREPARER'S ADDRESS

CITY/TOWN, STATE, ZIP CODE

MAIL TO:
NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 2035
CONCORD NH 03302-2035